



United South and Eastern Tribes, Inc.

Nashville, TN Office:

711 Stewarts Ferry Pike, Suite 100
Nashville, TN 37214
Phone: (615) 872-7900
Fax: (615) 872-7417

Washington, DC Office:

400 North Capitol Street, Suite 585
Washington, D.C., 20001
Phone: (202) 624-3550
Fax: (202) 393-5218

USET Resolution No. 2014:055

SUPPORT FOR THE TRIBAL GENERAL WELFARE EXCLUSION ACT OF 2013

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-six (26) federally recognized Tribes; and
- WHEREAS,** the actions taken by the USET Board of Directors officially represent the intentions of each member Tribe, as the Board of Directors comprises delegates from the member Tribes' leadership; and
- WHEREAS,** Indian Tribes are sovereigns that pre-date the United States (U.S.), with prior and treaty protected rights to self-government and to our homelands; and
- WHEREAS,** the Constitution of the U.S., through the Treaty, Commerce, and Apportionment Clauses and the 14th Amendment, recognizes the sovereign status of Indian Tribes as Native nations established prior to the United States; and
- WHEREAS,** the Indian Gaming Regulatory Act (the IGRA) acknowledged and confirmed the inherent sovereign powers of Tribal governments; and
- WHEREAS,** the U.S. entered into more than 370 Indian treaties, reserved our right to self-government, the U.S. pledged to respect our lands as "permanent homes" for our people, and as Tribal governments, we have the right and duty to provide Tribal government programs and services to make our lands livable as permanent homes for our Tribal citizens; and
- WHEREAS,** in the Indian Citizenship Act of 1924, Tribal leaders sought to reserve our rights as dual U.S.-Tribal citizens, and Congress provided that nothing in the grant of U.S. citizenship would impair in any manner the right of a Tribal citizen to Tribal property; and
- WHEREAS,** since 2002, the Internal Revenue Service (IRS) has been seeking to impose Federal income tax on essential Tribal government programs and services; and
- WHEREAS,** the IRS has offered to issue a bulletin to its field agents providing that certain Tribal government programs and services are not taxable; and
- WHEREAS,** the IRS has issued guidance that is helpful but does not provide the permanency necessary for the successful operation of Tribal governments, and does not fully address all issues of concern; and
- WHEREAS,** Indian Tribes, USET, Affiliated Tribes of Northwest Indians (ATNI), California Nations Indian Gaming Associations (CNIGA), the Council of Large Tribes, National Congress of American Indians, the Great Plains Tribal Chairman's Association, the Montana-Wyoming Tribal Leaders Council, and the United Tribes of North Dakota, among others, have called upon Congress to

enact legislation to respect the right of Tribal governments to provide programs and services to our Tribal citizens; and

- WHEREAS,** answering the call of Indian Tribes, on August 2, 2013, Representative Devin Nunes (R-CA) introduced H.R. 3043, the "Tribal General Welfare Exclusion Act of 2013" the bill has the support of a strong bipartisan group of 51 House co-sponsors; and
- WHEREAS,** answering the call of Indian Tribes, Senators Jerry Moran (R-KS) and Heidi Heitkamp (D-ND) introduced S1507 in September 2013, a Senate companion bill to H.R. 3043, and the bill now has 17 Senate co-sponsors; and
- WHEREAS,** H.R. 3043 and S1507 would amend the Internal Revenue Code by codifying and broadening the "General Welfare Exclusion" as that doctrine applies to Tribal governments. In doing so, it excludes most Tribal government programs and services from federal income taxation; and
- WHEREAS,** the bill would also reform the IRS and its work in Indian Country by requiring the Treasury Secretary to establish a Tribal Advisory Committee that will be charged with developing a mandatory education and training program for IRS field agents to learn about federal Indian law and the unique federal treaty and trust obligations; and
- WHEREAS,** under the H.R. 3043 and S. 1507, IRS examinations will be suspended until the IRS is adequately trained, and the bills also include a number of provisions that provide deference to local tribal government decision-making authority and generally foster the policy supporting Indian Self-Determination and respect for Tribal culture; and
- WHEREAS,** in December 2010, the United States recognized the rights of its First Peoples through its support of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), whose provisions and principles support and promote the purposes of this resolution; therefore, be it
- RESOLVED** the USET Board of Directors calls upon the United States Congress to enact H.R. 3043 and S. 1507, the "Tribal General Welfare Exclusion Act" as introduced, including a moratorium on audits pending education of IRS field agents on Indian treaties and Indian sovereignty, a Tribal advisory committee to guide the IRS on questions of Tribal self-government, an allowance for programs based on oral traditions, and authority to waive penalties otherwise to be assessed against Indian Tribes; and, be it further
- RESOLVED** the USET Board of Directors calls upon the United States Congress to support H.R. 3043 and S. 1507 to ensure the enactment of the Tribal General Welfare Exclusion Act before the end of this session, whether as an amendment to the Tax Extenders bill, as a stand-alone bill, or as an amendment to another bill; and, be it further
- RESOLVED** the USET Board of Directors calls on all Indian Tribes, national and regional Tribal organizations to support the enactment of the Tribal General Welfare Exclusion Act, H.R. 3043 and S. 1507, as introduced.

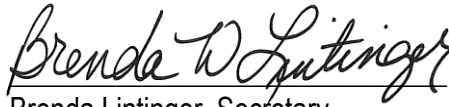
"Because there is strength in Unity"

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Meeting, at which a quorum was present, in Bar Harbor, ME, June 4, 2014.



Brian Patterson, President
United South and Eastern Tribes, Inc.



Brenda Lintinger, Secretary
United South and Eastern Tribes, Inc.

“Because there is strength in Unity”