

UNITED SOUTH AND EASTERN TRIBES, INC.

RESOLUTION No. B-87-190

WHEREAS, United South and Eastern Tribes, Inc., is a District of Columbia corporation in good standing which has as its members federally-recognized Indian tribes in the southern and eastern United States;

WHEREAS, the Indian Tribal Governmental Tax Status Act, 26 U.S.C. §7871, was enacted to facilitate the exercise of the sovereign powers of tribal governments by providing tribal governments with a status under the Internal Revenue Code similar to what is provided for the governments of the States of the United States;

WHEREAS, tribal governments have responsibilities and needs quite similar to those of State and local governments;

WHEREAS, tribal economies are distinct from state and local economies in that there is limited private sector activity and the tribal government is the primary source of employment opportunities;

WHEREAS, tribes must address governmental issues such as unemployment, poverty, adequate health care, education, safety, development and protection of natural resources, development of

public improvements, provision of basic utilities, provision of courts, police and jails, protection of tribal cultural heritage and limited private sector activity on or near reservations;

WHEREAS, the ability of tribes to issue obligations the interest on which is excluded from gross income for purposes of federal income taxation is key to the tribes' ability to fulfill said responsibilities and needs;

WHEREAS, the House of Representatives has included a provision in H.R. 3545 which would severely handicap ability of tribes to meet said responsibilities and needs by placing unwarranted restrictions on the ability of tribes to issue tax exempt obligations;

WHEREAS, state and local governments are not being limited by federal law in a similar manner in their efforts to address said responsibilities and needs of their citizens;

WHEREAS, said legislation was enacted to address perceived problems with existing tax exempt issuances by Indian tribes without conducting adequate fact-finding or consulting with all affected parties to ensure that these were not localized problems; and

WHEREAS, the tribes have proposed a responsible solution to address these perceived problems without unduly hampering the tribes' ability to fulfill their governmental obligations.

NOW, THEREFORE, BE IT RESOLVED, that the United South and Eastern Tribes, Inc., on its own behalf and that of the tribes which it represents, opposes the language contained in H.R. 3545 and its accompanying legislative history; and

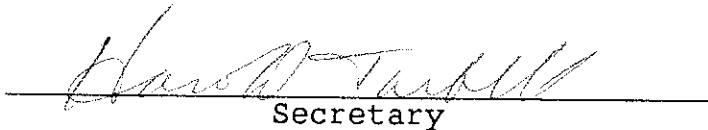
BE IT FURTHER RESOLVED, that the Senate of the United States is urgently requested to oppose said language and to offer as a substitute the responsible alternative proposed by the tribes.

CERTIFICATION

This is to certify that the foregoing resolution was adopted by the board of directors of the United South and Eastern Tribes, Inc., during a specially called and duly constituted board meeting held at Lafayette, Louisiana on the 13th day of November, 1987.



President



Secretary

UNITED SOUTH AND EASTERN TRIBES, INC. UNITED SOUTH AND EASTERN TRIBES, INC.