



UNITED SOUTH AND EASTERN TRIBES, INC.

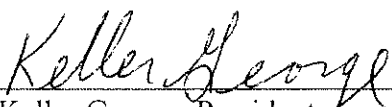
Resolution No. USET 2000:50

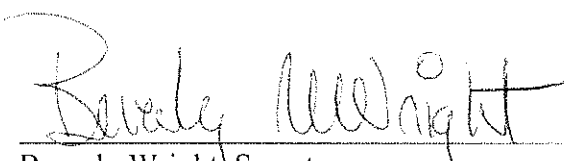
Support of S. 1726

- WHEREAS,** United South and Eastern Tribes, Incorporated (USET) is an intertribal organization comprising twenty-three (23) 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,** the Internal Revenue Service currently takes the position that Indian nations are subject to the Federal Unemployment Tax ("FUTA"); and
- WHEREAS,** federal exempts state, local and other governments from the FUTA tax because of their status as governmental entities; and
- WHEREAS,** USET believes that the position of the IRS regarding the application of the FUTA tax to Indian nations is wrong and inequitable and that tribes, consistent with longstanding federal policy, should be accorded the same status as other governments; and
- WHEREAS,** there is legislation currently pending before Congress (S. 1726) that is intended to correct this inequity by exempting Indian nations from the FUTA tax; therefore, be it
- RESOLVED** the USET Board of Directors supports all legislative efforts, such as S. 1726, to exempt Indian nations from the FUTA tax; be it further
- RESOLVED** the USET Board of Directors directs the Taxation and Legislation Committee to make these views known among elected officials and to work to ensure the successful passage of this legislation.

CERTIFICATION

This resolution was duly passed during the USET Impact Week Meeting at which a quorum was present in Washington, D.C. Thursday, February 3, 2000.


Keller George, President
United South and Eastern Tribes, Inc.


Beverly Wright, Secretary
United South and Eastern Tribes, Inc.