



UNITED SOUTH AND EASTERN TRIBES, INC.


Resolution No. USET 2001:036

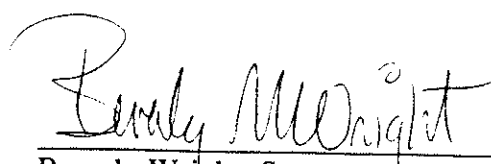
**TAXATION AND SOVEREIGNTY**

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprising twenty-four (24) 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 nations are sovereign and independent governments with the power to enact laws and govern their people and their lands; and
- WHEREAS,** the federal, state and local governments, from time to time, have made and continued to make, illegal attempts to subject Indian nations to their tax laws; and
- WHEREAS,** the USET Commercial Law, Legislation and Economic Development Committee has drafted a position paper on the subject of taxation, a copy of which is attached hereto; and
- WHEREAS,** the USET Commercial Law, Legislation and Economic Development Committee recommends that the Board approve and adopt its taxation position paper; therefore, be it
- RESOLVED** the USET Board of Directors hereby adopts and approves the taxation position paper prepared by the USET Commercial Law, Legislation and Economic Development Committee; and, be it further
- RESOLVED** the taxation position paper be hereby adopted and approved by the Board be disseminated to all appropriate congressional and administration officials in order that they may understand and respect the views of USET on the subject of taxation.

**CERTIFICATION**

This resolution was duly passed at the USET Impact Week Meeting, at which a quorum was present in Arlington, Virginia on Thursday, February 1, 2001.

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

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

*“Because there is strength in Unity”*

**POSITION PAPER OF THE  
UNITED SOUTH AND EASTERN TRIBE  
ON THE SUBJECT OF TAXATION**

Whereas, Indian nations are sovereign nations whose existence predates the formation of the United States;

Whereas, Indian nations: (a) possess the inherent right to sovereign immunity; (b) exercise governmental powers over persons and lands within their jurisdiction; and (c) enact laws and ordinances to govern such persons and lands;

Whereas, the United States Constitution, by using the phrase "Indians not taxed" in Article I, Section 2 and in Section 2 of the Fourteenth Amendment, recognizes the nontaxable status of Indian nations;

Whereas, the United States has entered into numerous treaties with Indian Nations that reaffirm their sovereign status, and such treaties, according to the Supremacy Clause of the U.S. Constitution, are the supreme law of the land; and many such treaties continue in full force and effect to this day; and

Whereas, by executive order, the President of the United States has directed the Federal Government, its various departments and agencies to respect the sovereignty of Indian nations, consistent with the historic nation-to-nation relationship between Indian nations and the United States.

Now therefore, the members of USET hereby subscribe to the following principles and adopt such principles as their united position on the subject of taxation:

1. Indian nations are not subject to taxation by other governments.
2. Indian Nations have the power to impose their own taxes on persons and transactions within their jurisdiction.
3. The sovereignty and independence of Indian nations precludes external governments from forcing Indian nations and their members to act as tax collectors for the States otherwise submit to their jurisdiction.
4. From time to time, an Indian nation and another government may disagree regarding the scope and jurisdiction of their respective tax statutes. Individual Indian nations, consistent with their status as sovereign and independent governments, are at liberty to resolve such disagreements through: (a) litigation, in either tribal courts or such other forums that are deemed appropriate; (b) the negotiation and execution of agreements; or (c) such other means as may be appropriate and/or necessary.