



UNITED SOUTH AND EASTERN TRIBES, INC.


USET Resolution No. 2002:037

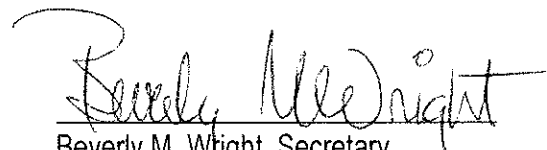
OPPOSITION TO EXCISE TAXES AND OCCUPATIONAL TAXES IMPOSED ON TRIBES BY CHAPTER 35 OF THE INTERNAL REVENUE CODE

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of 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,** Chapter 35 of the Internal Revenue Code imposes certain excise taxes and occupational taxes relating to gaming from which the states are specifically exempt; and
- WHEREAS,** in two separate lawsuits, in two different federal circuits, Indian tribes argued that the Indian Gaming Regulatory Act (IGRA) affords them the same exemption from these taxes that applies to the states; and
- WHEREAS,** the Supreme Court granted *certiorari* to settle a conflict between the two circuits and ruled in *Chickasaw Nation v. United States*, U.S. No. 00-507, 11/27/2001, that IGRA does not create an exemption from the taxes for Indian tribes; and
- WHEREAS,** (1) these taxes raise only negligible revenue for the federal government; (2) the Office of Indian Tribal Governments of the Internal Revenue Service would not object to the repeal of these taxes; and (3) the failure to grant tribes the same exemption from these taxes that states are afforded is an affront to the tribes' sovereignty; therefore, be it
- RESOLVED** that the USET Board of Directors unalterably opposes the imposition on tribes of the taxes on gaming imposed by Chapter 35 of the Internal Revenue Code and urges the U.S. House of Representatives and the U.S. Senate to consider legislation that would repeal these taxes or, in the alternative grant tribes, the same exemption from the taxes that is afforded to the states; and, be it further
- RESOLVED** that the USET Board of Directors urges each of its member nations to promptly communicate its opposition of these taxes to its elected officials and urge the introduction of legislation to correct this problem.

CERTIFICATION

This resolution was duly passed at the USET Impact Week Meeting, at which a quorum was present in Washington, D.C., Thursday, January 31, 2002.


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


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

**THE NATIONAL CONGRESS OF
AMERICAN INDIANS**

RESOLUTION #SPO-01-074

Title: Support For Legislation Language Allowing Tribal Food Stamp Program

WHEREAS, we, the members of the National Congress of American Indians of the United States, invoking the divine blessing of the Creator upon our efforts and purposes, in order to preserve for ourselves and our descendants the inherent sovereign rights of our Indian nations, rights secured under Indian treaties and agreements with the United States, and all other rights and benefits to which we are entitled under the laws and Constitution of the United States, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise promote the health, safety and welfare of the Indian people, do hereby establish and submit the following resolution; and

WHEREAS, the National Congress of American Indians (NCAI) was established in 1944 and is the oldest and largest national organization of American Indian and Alaska Native tribal governments; and

WHEREAS, as part of welfare reform legislation included language for tribal administration of cash assistance services previously provided by counties; and

WHEREAS, although Tribal Temporary Assistance for Needy Families Programs (TANF) are similar to traditional welfare programs, provisions in the law provided tribal programs the flexibility to meet the specific needs of American Indian clientele; and

WHEREAS, 215 tribes already participate in the United States Department Agriculture Food Distribution Program (a component of the Food Stamp Program) on Indian Reservation; and

WHEREAS, Indian tribes have demonstrated their ability to provide welfare cash assistance programs to their people with great success; and

WHEREAS, Tribal TANF recipients must go to two different offices to apply and receive cash assistance (tribal) and food stamps (county welfare offices), passage of tribal language will allow tribes to provide welfare related services within the "one stop shop" concept.

NOW THEREFORE BE IT RESOLVED, that the NCAI does hereby support congressional language to allow tribes to receive direct funding for the administration of a Tribal Food Stamp Program or the option to determine eligibility for State Food Stamp Programs and waive administration matching fund requirements for Indian tribal grantees and modify or waive Electronic Benefit Transfer (EBT) requirements; and

BE IT FINALLY RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

CERTIFICATION

The foregoing resolution was adopted at the 58th Annual Session of the National Congress of American Indians, held at the Spokane Convention Center, in Spokane, Washington on November 25-30, 2001 with a quorum present.

Tex Hall, President

ATTEST:

Colleen Cawston, Recording Secretary

Adopted by the General Assembly during the 58th Annual Session of the National Congress of American Indians, held at the Spokane Convention Center, in Spokane, Washington on November 25-30, 2001.

NOW THEREFORE BE IT RESOLVED, NCAI does hereby support congressional language to allow tribes to receive direct funding for the administration of a Tribal Food Stamp Program or the option to determine eligibility for State Food Stamp Programs and waive administration matching fund requirements for Indian tribal grantees and modify or waive Electronic Benefit Transfer (EBT) requirements; and

BE IT FINALLY RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

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