



UNITED SOUTH AND EASTERN TRIBES, INC.

USET Resolution No. 2004:051

THE ABILITY OF INDIAN NATIONS TO ESTABLISH AND MAINTAIN GOVERNMENT RETIREMENT PLANS

- 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,** the federal tax law allows governments to establish and maintain "governmental retirement plans," as that term is defined in section 414(d) of the Internal Revenue Code (the "Code") and related provisions of the Employee Retirement and Security Act ("ERISA"); and
- WHEREAS,** the United States Labor Department and the Internal Revenue Service (Revenue Procedure 2004-4) have declined to treat Indian nations as "governments" for purposes of the "governmental plan" provisions of the Code and ERISA; and
- WHEREAS,** the governmental obligations and competitive pressures that prompted Congress to allow the establishment of governmental plans are as applicable to Indian nations as they are to the federal and state and local governments; and
- WHEREAS,** the Honorable J.D. Hayworth recently introduced, in the United States House of Representatives, H.R. 3605, the Governmental Plan Equalization Act of 2003, which would amend section 414(d) of the Code and section 3(32) of ERISA, and related provisions, by adding language that clarifies that retirement plans sponsored by tribal governments are "governmental plans;" and
- WHEREAS,** H.R. 3605 would correct an unintended inequity in federal tax law by treating Indian nations the same as the federal, state and local governments for retirement plan purposes; now, therefore, be it
- RESOLVED** that USET strongly endorses H.R. 3605 and urges the House of Representatives to pass this legislation during the current legislative session; and, be it further
- RESOLVED** that USET urges the United States Senate to embrace the leadership exhibited by Representative J.D. Hayworth by introducing and passing a bill that is identical to H.R. 3605.

CERTIFICATION

This resolution was duly passed at the USET Impact Week Meeting at which a quorum was present in Arlington, VA, on Thursday, February 5, 2004.

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

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