



## UNITED SOUTH AND EASTERN TRIBES, INC.

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USET Resolution No. 2006:028

### **SUPPORT FOR RESTORATION OF TAX INCENTIVES FOR NON-INDIAN BUSINESSES THAT OPERATE IN INDIAN COUNTRY**

- 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,** section 168(j)(1) of the Internal Revenue Code allows corporations to claim accelerated depreciation with respect to property they use within Indian Country; and,
- WHEREAS,** section 45A of the Internal Revenue Code allows corporations to claim an employment tax credit with respect to salaries paid to American Indians/Alaska Natives (AI/AN) who work on Tribal lands; and,
- WHEREAS,** provide for the accelerated depreciation deduction and the tax credit in sections 168(j)(1) and 45A, respectively, expired on December 31, 2005; and,
- WHEREAS,** the expiration of sections 168(j)(1) and 45A will adversely affect Indian Country by denying non-Indian businesses the incentives they need to invest in and develop new businesses on tribal lands; therefore, be it
- RESOLVED** the USET Board of Directors urges Congress to retroactively restore section 168(j)(1) and 45A of the Internal Revenue Code, effective January 1, 2006; and, be it further
- RESOLVED** the USET Board of Directors urges Congress to make sections 168(j)(1) and 45A permanent provisions of the Internal Revenue Code; and, be it further
- RESOLVED** the USET Board of Directors respectfully requests that Congress undertake a study of other tax incentives that could be adopted for purposes of stimulating investment in AI/AN communities.

#### **CERTIFICATION**

This resolution was duly passed at the USET Impact Week Meeting, at which a quorum was present in Arlington, VA, on Thursday, February 9, 2006.

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

Eddie L. Tullis, Secretary  
United South and Eastern Tribes, Inc.