



United South and Eastern Tribes, Inc.
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USET Resolution No. 2011:001

**SUPPORT THE GOVERNMENT-TO-GOVERNMENT RELATIONSHIP
BETWEEN FEDERALLY RECOGNIZED INDIAN TRIBES AND THE UNITED STATES GOVERNMENT**

- WHEREAS,** United South and Eastern Tribes, Incorporated (USET) is an intertribal organization comprised of twenty-five (25) 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 Constitution of the United States, through the Treaty, Commerce, and Apportionment Clauses and the 14th Amendment, recognizes the sovereign status of Indian Tribes as Native nations established prior to the United States; and
- WHEREAS,** the Indian Gaming Regulatory Act (IGRA) further confirmed the inherent sovereign powers of Tribal Governments; and
- WHEREAS,** the Internal Revenue Service's (IRS) current practice against Indian Country and individual Indian Tribes to wrongfully divest Indian Tribes of their gaming revenues; and
- WHEREAS,** the IRS's actions are based on the arbitrary, capricious and discriminatory applicability of federal tax laws and tax audits to Indian Tribes without providing full regard to Tribal sovereignty and the federal trust responsibility to Indian Tribes; and
- WHEREAS,** the IRS's actions to wrongfully divest Indian Tribes of their revenues from Indian gaming is in direct conflict with the intent of the United States Congress and Executive Branch to promote and strengthen Tribal sovereign immunity, self-reliance, economic development and prosperity; and
- WHEREAS,** the IRS has supported and continues to support tax policies that result in the taxation of inherent government functions of Indian Tribes, which is both contrary to federal policies of promoting Tribal sovereignty and damaging to Tribal economies and the welfare of Tribal peoples; and
- WHEREAS,** the IRS's current practice to treat Tribal Governments as States in certain instances may well be the prelude to imposing a tax scheme that further violates Tribal sovereign immunity and is contrary to the intent of the United States Congress and Executive Branch to promote Tribal self-reliance, economic development and prosperity; and
- WHEREAS,** the IRS's current practice to treat Tribal Governments as States for purposes of taxation is an impermissible intrusion on the affairs of sovereign Tribes and violates the established policy of the United States that there shall be government-to-government relations between the United States and Indian Tribes; therefore, be it

RESOLVED the USET Board of Directors respectfully requests the Administration and Congress to act immediately to reverse the IRS's policy of interference with Tribal self-government and the arbitrary, capricious and discriminatory use of the federal tax laws and tax audits to wrongfully divest Indian Tribes of their gaming revenues; and, be it further

RESOLVED the USET Board of Directors respectfully requests that the Administration and Congress act immediately to commence direct government-to-government consultations with Indian Tribes in any and all areas of federal tax policies that could potentially have an impact in Indian Country.

CERTIFICATION

This resolution was duly passed at the USET 2010 Annual Meeting, at which a quorum was present, in Verona, NY, on Thursday, October 14, 2010.



Brian Patterson, President
United South and Eastern Tribes, Inc.



Robert McGhee, Secretary
United South and Eastern Tribes, Inc.

"Because there is strength in Unity"