



United South and Eastern Tribes, Inc.
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USET Resolution No. 2010:022

SUPPORT OF LEGISLATION TO STOP TAXATION OF TRIBAL EDUCATION BENEFITS, CULTURAL ACTIVITIES AND OTHER TRIBAL GOVERNMENT SERVICES

- 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) acknowledged and confirmed the inherent sovereign powers of Tribal governments; and
- WHEREAS,** federal agencies have a responsibility to respect the letter and spirit of the United States Constitution, treaties, current federal laws, and Executive Orders, regarding the federal government's relationship with Indian Tribes; and
- WHEREAS,** many Tribes throughout Indian Country have used gaming revenues to institute cultural activities and to provide for the educational needs of their citizens, including post-secondary scholarships; and
- WHEREAS,** the Internal Revenue Service (IRS) is auditing cultural activities and educational benefits provided to individual Tribal citizens by their Tribe; and
- WHEREAS,** statutory language is needed to clarify that educational benefits provided by Indian Tribes for their citizens are not subject to income taxation; and
- WHEREAS,** federal legislation to amend the Internal Revenue Code is needed to protect the non-taxable status of educational benefits and to clarify that neither education provided by the Bureau of Indian Affairs (BIA) nor education and educational benefits provided by an Indian Tribe to its citizens is subject to income taxation; and
- WHEREAS,** under IGRA, Congress intended to encourage charitable donations to Indian Tribes, yet not all Indian Tribes receive a tax benefit for such donations; therefore, be it
- RESOLVED** the USET Board of Directors supports legislation to treat Tribal government educational, cultural and other benefits as an internal subject of Tribal self-government, not personal income to individual Tribal citizens; and, be it further
- RESOLVED** the USET Board of Directors calls upon Congress to enact legislation to stop Internal Revenue Service taxation of Tribal education services, cultural activities and other Tribal government services separate from the Tribal health care benefits tax exemption; and, be it further

RESOLVED the USET Board of Directors calls upon Congress to amend the Tribal Government Tax Status Act to provide Indian Tribes a 35% transferrable tax credit for charitable donations including, charitable donations to other Indian Tribes.

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Meeting, at which a quorum was present, in Mobile, AL, on Thursday, June 17, 2010.



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



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

“Because there is strength in Unity”