



United South and Eastern Tribes, Inc.

Nashville, TN Office:

711 Stewarts Ferry Pike, Suite 100
Nashville, TN 37214
Phone: (615) 872-7900
Fax: (615) 872-7417

Washington, DC Office:

400 North Capitol Street, Suite 585
Washington, D.C., 20001
Phone: (202) 624-3550
Fax: (202) 393-5218

USET Resolution No. 2012:024

URGE THE BUREAU OF INDIAN AFFAIRS TO CONDUCT A STUDY OF DUAL TAXATION IN INDIAN COUNTRY

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-six (26) 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,** Tribal governments provide services such as education, transportation infrastructure, housing, and law enforcement to Tribal members that require an adequate stream of revenue to the Tribal government; and
- WHEREAS,** Tribal governments have established retail sales, business and other taxes to generate revenues that are critical for the provision of these governmental services; and
- WHEREAS,** the Supreme Court has authorized states, under certain conditions, to also impose taxes on non-Indians buying goods or doing business on Indian lands; and
- WHEREAS,** the problem of duplicative, or dual, taxation of economic activity involving non-Indians thwarts the ability of Indian Tribes to attract business, expand their Tribal economies and generate revenues; therefore, be it
- RESOLVED** the USET Board of Directors urges the Bureau of Indian Affairs to conduct a study of the problem of dual taxation in Indian Country that evaluates economic development and revenue generating impacts and that analyzes and makes recommendations as to possible corrective measures, including such approaches as the creation of Tribally designated tax-free zones on Indian lands, establishment of Tribally designated tax-credit zones, federal preemption of state taxation on Indian lands, and federal tax credits; and, be it further
- RESOLVED** the USET Board of Directors calls upon the Bureau of Indian Affairs to develop the scope of work for this dual taxation study in consultation with USET, its member Tribes and other interested parties in Indian Country.

CERTIFICATION

This resolution was duly passed at the USET Annual Meeting, at which a quorum was present, in Choctaw, MS, on Thursday, November 10, 2011.

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

Brenda Lintinger, Secretary
United South and Eastern Tribes, Inc.