



United South and Eastern Tribes, Inc.

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USET Resolution No. 2012:036

PROMOTE TAX REFORM THAT RESPECTS TRIBAL SOVEREIGNTY, STIMULATES TRIBAL ECONOMIC DEVELOPMENT AND ASSURES TAX PARITY

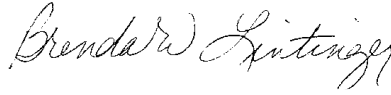
- WHEREAS,** United South and Eastern Tribes, Incorporated (USET) is an intertribal organization comprised of twenty-six (26) federally recognized Tribes; and
- WHEREAS,** the actions taken by the USET Board of Directors officially represent the intentions of each member Tribe, as the Board of Directors comprises delegates from the member Tribes' leadership; and
- WHEREAS,** Congress, the Department of the Treasury and the Internal Revenue Service have recognized that Tribal Governments are political bodies not subject to income tax provisions of the Internal Revenue Code; and
- WHEREAS,** Congress has enacted legislation, such as the Indian Tribal Governmental Tax Status Act, so that the Tax Code treats Tribal Governments in a manner comparable to that of State Governments for many, but not all, purposes; and
- WHEREAS,** Congress has imposed specific restrictions on Indian Tribes not applicable to States, including provisions that limit Indian Tribes' use of tax-exempt bonds, add unworkable requirements to Tribal employee benefit and pension plans, and that impede the exercise of the Tribes' tax jurisdiction in their territories; and
- WHEREAS,** Congress has enacted tax incentives for Indian Country economic development that have fallen short of their specified objectives; therefore, be it
- RESOLVED** the USET Board of Directors urges Congress to adopt tax reform provisions in which Indian Tribes are treated like states for all federal tax purposes, except in those situations where the government-to-government relationship and the trust responsibility demand preferential treatment of Tribal Governments; and, be it further
- RESOLVED** the USET Board of Directors calls upon Congress to develop new tax incentive programs for Tribal economic development based on evaluation of existing programs and that introduce innovative pilot programs, such as tax-immune Tribal empowerment zones; and, be it further
- RESOLVED** the USET Board of Directors encourages that the leadership, members and staff of the congressional committees with tax reform jurisdiction work jointly with USET, its member Tribes and the Intertribal Organization Tax Initiative to develop full understanding of the tax concerns of Indian Country and to design legislative terms that address those concerns.

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Meeting, at which a quorum was present, in Marksville, LA, on May 24, 2012.



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



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

“Because there is strength in Unity”