



## United South and Eastern Tribes, Inc.

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### USET Resolution No. 2013:015

#### TAX DISPUTE BETWEEN INDIAN NATIONS AND THE UNITED STATES

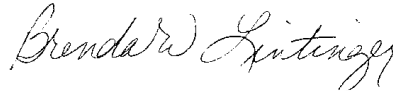
- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-six (26) federally recognized Tribes; and
- WHEREAS,** the actions taken by the USET Board of Directors officially represent the intentions of each member Tribe, as the Board of Directors comprises delegates from the member Tribes' leadership; and
- WHEREAS,** several USET member Tribes – the Cayuga Nation, Seneca Nation, St. Regis Mohawk Tribe, and Oneida Indian Nation – are members of the Iroquois Confederacy; and
- WHEREAS,** the United States entered into a historic treaty of peace with the Iroquois Nations in the Treaty of Canandaigua on November 11, 1794, wherein the United States established perpetual peace and friendship with the Six Nations and firmly acknowledged their right to the “free use and enjoyment” of their lands, without disturbance from the United States; and
- WHEREAS,** the Children’s Health Insurance Program Reauthorization Act of 2009 (Public Law 111-3, “CHIPRA” or the “Act”) increased the rate of federal excise tax on all tobacco products, cigarette papers and cigarette tubes manufactured or imported into the United States; and
- WHEREAS,** the Act also imposed a one-time floor stocks tax equal to the difference between the old excise tax rate and the new one, on all tobacco products held for sale as of April 1, 2009; and
- WHEREAS,** the Alcohol and Tobacco Trade Bureau (TTB) has taken the position that all Indian Nations and Tribal member owned businesses are liable for payment of the floor stocks tax; and
- WHEREAS,** the Act, and subsequent actions taken by the TTB in furtherance of the imposition of the floor stocks tax, have been undertaken by the United States without consideration or consultation of the Indian Tribes so affected by the actions; therefore, be it
- RESOLVED** the USET Board of Directors calls upon President Barack Obama and the Department of Treasury Alcohol and Tobacco Trade Bureau to respect the sovereignty of the Iroquois Confederacy Tribes and work with them on a government-to-government basis; and, be it further
- RESOLVED** the USET Board of Directors calls upon President Barack Obama, or his delegate, to engage in meaningful, bilateral discussions with members of the Iroquois Confederacy for purposes of seeking a resolution of the floor stocks tax issue.

**CERTIFICATION**

This resolution was duly passed at the USET Impact Week Meeting, at which a quorum was present, in Arlington, VA, on Thursday, February 7, 2013.



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



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

*“Because there is strength in Unity”*