



## UNITED SOUTH AND EASTERN TRIBES, INC.

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Resolution No. USET 97:62

### STATE EFFORTS TO TAX INDIAN NATIONS AND THEIR MEMBERS

**WHEREAS,** the United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-three (23) 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 is comprised of delegates from the member tribes leadership; and

**WHEREAS,** the states are without power to tax Indian nations or their members and all such attempts at taxation constitute violations of tribal sovereignty, international law, treaties and the U.S. Constitution; and

**WHEREAS,** many state governments have recently attempted to illegally impose their tax laws on some of the member tribes of USET and on individual American Indians who belong to those tribes; and

**WHEREAS,** the unlawful attempts by state governments to tax Indian tribes and American Indians have provoked numerous confrontations leading to bodily injury and destruction of property; therefore, be it

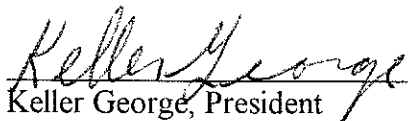
**RESOLVED,** that the United South and Eastern Tribes, Inc., all state governments are urged to respect the sovereignty of Indian nations and to cease all efforts to impose their tax laws and regulations on tribal governments and their members; and be it further

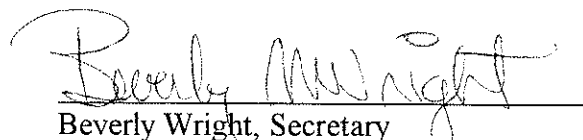
**RESOLVED,** that the United South and Eastern Tribes, Inc., all members of USET are urged to vigorously resist all efforts by state or local governments to tax a tribal government or the American Indians who belong to such tribe; and be it further

**RESOLVED,** that the United South and Eastern Tribes, Inc., all state governments are urged to: (a) refrain from provoking confrontations—political, legal or otherwise—with Indian nations over the subject of taxes, and (b) resolve their differences with tribal governments on all issues, including taxes, through mediation and negotiation, on a government-to-government basis.

### CERTIFICATION

This resolution was duly approved at the USET Semi-Annual meeting, at which a quorum was present, in Marksville, Louisiana on Wednesday, May 21, 1997.

  
Keller George, President  
United South and Eastern Tribes, Inc.

  
Beverly Wright, Secretary  
United South and Eastern Tribes, Inc.

*“Because there is strength in Unity”*