



UNITED SOUTH AND EASTERN TRIBES, INC.


Resolution No. USET 97:63

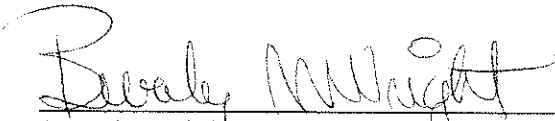
PROPOSED TAX ON INDIAN GAMING AND TRIBAL COMMERCIAL ACTIVITIES

- 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**, Congressman Solomon (R-N.Y.) has introduced a bill, HR 325, which would treat Indian governmental gaming revenue as "unrelated business income," thereby subjecting such revenue to a 34% corporate income tax; and
- WHEREAS**, Congressman Hutchinson (R-Ark.) has introduced a bill, HR 1554, which would subject to income taxation all revenue earned by Indian nations from any commercial activity; and
- WHEREAS**, the imposition of a federal income tax on revenues from tribal gaming and other commercial activities would violate the sovereignty of Indian nations, abrogate international law and outstanding treaties, breach the U.S. Constitution, impair the ability of Indian nations to discharge their governmental responsibilities, and defeat the congressional objective of tribal self-sufficiency, as clearly articulated in the Indian Gaming Regulatory Act and other federal legislation; and
- WHEREAS**, one of the principal goals of USET is to preserve and safeguard the sovereignty, independence and treaty rights of all Indian nations and their members; therefore, be it
- RESOLVED**, that the United South and Eastern Tribes, Inc., unalterably opposes HR 325 and HR 1554 and urges the U.S. House of Representatives and the U.S. Senate to reject this proposed legislation and all other attempts to use the federal taxing power in derogation of tribal sovereignty; and be it further
- RESOLVED**, that the United South and Eastern Tribes, Inc., directs each of its member nations to communicate their opposition to HR 325 and HR 1554 to the elected officials representing the states where their reservations and territories are located; and be it further
- RESOLVED**, that the United South and Eastern Tribes, Inc., directs the Taxation Committee to coordinate opposition to HR 325 and HR 1554 with other organizations likewise fighting to defeat these pernicious legislative proposals, such as the National Indian Gaming Association and the National Congress of American Indians.

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"