USET SPF Letter re: Inclusion of Tribal Priorities in the Tax Cuts and Jobs Act 12/7/2017

Dear Chairman Brady and Chairman Hatch,

We provide the attached letter on behalf of United South and Eastern Tribes Sovereignty Protection Fund (USET SPF) to express our deep concern and disappointment that the Tax Cuts and Jobs Act does not include Tribal governments. During the conferencing of the House and Senate bills, we urge you to take the opportunity to ensure Tribal governments achieve parity under the tax code, as well as to incentivize sorely needed investment and economic development in Indian Country.

Tribal Nations have spent years advocating for changes to the tax code that would provide for tax treatment reflective of our governmental status and enhance economic development in Indian Country. Legislation providing for these changes was introduced: S. 2012, The Tribal Economic Assistance Act, introduced by Senator John Hoeven; and S. 1935/H.R. 3138, The Tribal Tax and Investment Reform Act, introduced by Senator Jerry Moran and Representatives Lynn Jenkins and Ron Kind. And yet, with the exception of a House provision on Indian Health Service student loan repayments, these critical changes are absent in the Tax Cuts and Jobs Act. Now, with tax reform imminent, Tribal Nations across the country are, once again, urging you to include the following provisions in the final conference report:

- Parity for tax exempt bonds
- Parity for Tribal adoptions
- Parity for excise tax exemptions
- Parity for Indian Health Service professionals
- More access to Low Income Housing Tax Credits for Tribal communities

It is unacceptable that this once-in-a-generation legislation does not include these critical, non-controversial Tribal priorities. Tribal Nations across the country, including USET SPF member Tribal Nations, are simply seeking parity as governments and economic opportunity for their citizens under the U.S. tax code. It is with these fundamental goals in mind that we ask you to include these vital provisions. We thank you for swift consideration of this request. Should you have any questions or require further information, please do not hesitate to contact me using the information below.

Thank you,

Liz Malerba ~ *Citizen of the Mohegan Tribe*

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