



# USET

SOVEREIGNTY PROTECTION FUND

**Nashville TN Office**  
711 Stewarts Ferry Pike, Ste. 100  
Nashville TN 37214  
P: (615) 872-7900  
F: (615) 872-7417

**Washington DC Office**  
400 North Capitol St., Ste. 585  
Washington DC 20001  
P: (202) 624-3550  
F: (202) 393-5218

November 3, 2017

The Honorable Orrin Hatch  
Chairman  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, DC 20510

Dear Chairman Hatch,

We write on behalf of United South and Eastern Tribes Sovereignty Protection Fund (USET SPF) to urge the inclusion of Tribal priorities in any comprehensive tax reform legislation developed by the Senate Finance Committee. As this once-in-a-generation overhaul moves forward, there is a critical 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.

USET SPF is an intertribal organization comprised of twenty-seven federally recognized Tribal Nations, ranging from Maine to Florida to Texas<sup>1</sup>. USET SPF is dedicated to enhancing the development of federally recognized Tribal Nations, to improving the capabilities of Tribal governments, and assisting USET SPF Member Tribal Nations in dealing effectively with public policy issues and in serving the broad needs of Indian people.

Though numerous laws, treaties, Supreme Court decisions, and even the U.S. Constitution reflect and uphold the status of Tribal Nations as sovereign governments, parts of the U.S. tax code continue to be applied in a manner inconsistent with this status, creating jurisdictional uncertainty, hampering the provision of vital government services to Tribal citizens, and discouraging Tribal self-determination and investment in Indian Country. With this in mind, USET SPF requests the inclusion of the following provisions in the Senate version of tax reform legislation:

- The Tribal Economic Assistance Act of 2017 (S. 2012), introduced by Senator Hoeven, with Senators Murkowski and Heitkamp, would remove regulatory obstacles that have impeded tribal access to tax incentives for community investments and make permanent several important tax credits that will entice private investment in tribal businesses and tribal communities;

---

<sup>1</sup> USET SPF member Tribal Nations include: Alabama-Coushatta Tribe of Texas (TX), Aroostook Band of Micmac Indians (ME), Catawba Indian Nation (SC), Cayuga Nation (NY), Chitimacha Tribe of Louisiana (LA), Coushatta Tribe of Louisiana (LA), Eastern Band of Cherokee Indians (NC), Houlton Band of Maliseet Indians (ME), Jena Band of Choctaw Indians (LA), Mashantucket Pequot Indian Tribe (CT), Mashpee Wampanoag Tribe (MA), Miccosukee Tribe of Indians of Florida (FL), Mississippi Band of Choctaw Indians (MS), Mohegan Tribe of Indians of Connecticut (CT), Narragansett Indian Tribe (RI), Oneida Indian Nation (NY), Pamunkey Indian Tribe (VA), Passamaquoddy Tribe at Indian Township (ME), Passamaquoddy Tribe at Pleasant Point (ME), Penobscot Indian Nation (ME), Poarch Band of Creek Indians (AL), Saint Regis Mohawk Tribe (NY), Seminole Tribe of Florida (FL), Seneca Nation of Indians (NY), Shinnecock Indian Nation (NY), Tunica-Biloxi Tribe of Louisiana (LA), and the Wampanoag Tribe of Gay Head (Aquinnah) (MA).

- The Tribal Tax and Investment Reform Act of 2017 (S. 1935), introduced by Senator Moran, will spur much-needed economic development on Indian lands, promote tax fairness, and strengthen tribal self-determination and self-sufficiency; and
- The Affordable Housing Credit Improvement Act of 2017 (S. 548), introduced by Senator Cantwell with your co-sponsorship, would modify the Low-Income Housing Tax Credit to improve incentives for developers to invest in building affordable housing in tribal communities.

Tribal Nations across the country, including USET SPF Tribal Nations, are simply seeking parity as governments and economic opportunity for their citizens under the U.S. tax code. It is in pursuit of these fundamental goals that we strongly urge you, along with members of the Senate Finance Committee, to ensure that the provisions of these three critical Tribal tax reform bills are incorporated into any tax reform legislation considered by the Committee. We thank you for swift consideration of this request. Should you have any questions or require further information, please do not hesitate to contact Ms. Liz Malerba, USET SPF Director of Policy and Legislative Affairs, at 202-624-3550 or by email at [lmalerba@usetinc.org](mailto:lmalerba@usetinc.org).

Sincerely,



Kirk Francis  
President



Kitcki A. Carroll  
Executive Director

CC: Senate Committee on Indian Affairs