



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

December 20, 2017

For additional information:

Kitcki Carroll, Executive Director (615) 495-2814, kcarroll (at) usetinc.org

For Immediate Release

An Open Letter Responding to the Passage of the Tax Cuts & Jobs Act

To President Trump & Members of Congress-

A great nation fulfills its responsibilities and obligations. A great nation keeps its word. A great nation honors its sacred promises.

Today, with the passage of the Tax Cuts & Jobs Act, the United States acted dishonorably. Today, with the exclusion of Tribal Nation interests and priorities in this once-in-a-generation legislation, all the talk about the importance of fulfilling trust obligations...about supporting Tribal Nation sovereignty...about supporting strong and vibrant Tribal Nation economies has proven, once more, to be nothing more than empty rhetoric. Once again, Tribal Nations have been denied access to opportunities that others enjoy under the law.

The U.S. Constitution, numerous laws, treaties, and Supreme Court decisions reflect and uphold the status of Tribal Nations as sovereign governments. Yet, parts of the U.S. tax code conflict with, or are applied in a manner inconsistent with, this status. By ignoring the sovereign status of Tribal governments, the tax code has created jurisdictional uncertainty, hindered the provision of vital government services to Tribal citizens, undermined Tribal self-determination, and discouraged investment in Indian Country. Not only has this inconsistency led to a lack of tax parity and fairness with other government structures, but it directly contributes to challenges that our Tribal Nations continue to experience in achieving greater economic growth and prosperity.

This Administration and Congress have repeatedly espoused the goals of economic growth, job creation, and prosperity, both as the objectives of tax reform and as policy priorities more generally for communities across the United States, including for Tribal Nations. But following the debate, deliberation, and deal-making surrounding the Tax Cuts and Jobs Act, Tribal Nations are left feeling as though we have no true advocates when it comes to making these goals a reality in Indian Country.

Our priorities for this legislation were simple—provisions that would offer governmental parity and economic development for Tribal Nations under the tax code. These provisions were not controversial, nor would they have significantly increased federal spending. They would, however, have had an enormous impact in our communities. Tax fairness and parity for Tribal Nations are fundamental to achieving strong and vibrant Tribal Nation economies.

Throughout this process, and for years before, Tribal Nations engaged with federal officials, as the rules of Washington, DC dictate, to ensure that our tax interests were part of the conversation and deliberations. We engaged honorably on behalf of our collective Tribal Nations and Tribal Nation citizenry. Throughout the process, there were ample opportunities for the United States to include our interests...to correct this inconsistency...to correct this injustice. Instead, through its action of exclusion, the United States demonstrated that it views the interests of Tribal Nations as unimportant and our needs were dismissed.

Today's action is unacceptable and disgraceful. The Tax Cuts and Jobs Act leaves Indian Country behind. Tribal Nations expect and demand more from our trustee. The time is long overdue for the United States, including Congress and the Administration, to demand and deliver justice for Tribal Nations; Tribal Nations that are directly responsible for the very wealth and prosperity that this country enjoys and for which every American takes for granted. It is time that the United States act honorably in execution of its trust obligations; obligations that are the result of a complicated history and a complex and unique Nation-to-Nation relationship for which the United States has greatly benefited.

Until the United States prioritizes and fulfills its trust obligations to Indian Country, until justice for Indian Country is achieved, we will not stand silent to the continued injustices perpetrated against us. We cannot accept the continued marginalization and neglect of our governments and our priorities. The United States can and must do better! We demand more.

Sincerely,
 Kirk Francis
 President of USET SPF/USET
 Chief of the Penobscot Indian Nation

###

United South and Eastern Tribes (USET)

Established in 1969, the United South and Eastern Tribes, Inc. (USET) is a non-profit, inter-Tribal organization representing twenty-seven (27) federally recognized Tribal Nations, from Maine to Florida to Texas. USET is dedicated to enhancing the development of Tribal Nations, and improving the capabilities of Tribal governments, improving the quality of life for Indian people through a variety of technical and supportive programmatic services.

USET Sovereignty Protection Fund (USET SPF)

Established in 2014, the USET Sovereignty Protection Fund (USET SPF) is a non-profit, inter-Tribal organization representing twenty-seven (27) federally recognized Tribal Nations, from Maine to Florida to Texas. USET SPF is dedicated to promoting, protecting, and advancing the inherent sovereign rights and authorities of Tribal Nations and in assisting its membership in dealing effectively with public policy issues.

Because there is Strength in Unity