

UNITED SOUTH AND EASTERN TRIBES, INC.

RESOLUTION NO. C-85-163

WHEREAS, the United South and Eastern Tribes, Inc. is an inter-Tribal Council whose membership consists of sixteen federally recognized Indian Tribes in the South and Eastern United States; and

WHEREAS, American Indian Tribes negotiated treaties with the United States relinquishing control of land and natural resources of uncalculable value; and

WHEREAS, Tribal governments were assured of United States protection of their trust resources as determined in those sovereign treaties; and

WHEREAS, the Internal Revenue Service since 1982 has attempted to impose Federal taxes on Northwest Tribal fishermen's income derived from the treaty-protected fisheries resource; and

WHEREAS, the U.S. Department of Interior Solicitor Coldiron determined in a September 21, 1983 opinion that "the Stevens treaties reserved to the Indians the right to fish free from taxation, including Federal income taxation," and

WHEREAS, Secretary of Interior Hodel in a February 22, 1985 letter to Secretary of the Treasury Baker concluded "that Indian income from commercial fishing under the treaties with the Northwest Tribes should not be subject to Federal income tax;" and

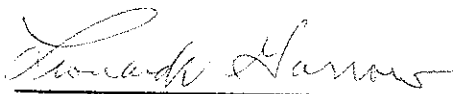
WHEREAS, the Department of Treasury and its IRS agency continue to disregard the principles of sovereign treaties and established law; and

WHEREAS, the Treasury Department insistence on their ill-advised attempt to tax income derived from trust resources ultimately threatens the treaty-protected resources of all American Indian people; and

NOW THEREFORE BE IT RESOLVED, that the United South and Eastern Tribes in the strongest possible terms opposes the unlawful actions and harrassments in the Department of Treasury, demands that the United States uphold the principles of law and honor its commitment to American Indian people by halting these illegal actions by its Internal Revenue Service, and urges all Tribal governments to take whatever actions necessary and appropriate to voice their unified opposition to this most troublesome subversion of principles between established governments.

CERTIFICATION

This Resolution was duly passed at the Executive Committee Meeting in Washington, D.C., on March 14, 1985; at which a quorum was present.



Leonard Garrow, President
United South & Eastern Tribes



Eddie Tullis, Secretary
United South & Eastern Tribes