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UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 96:42

THE ISTOOK AMENDMENT

WHEREAS, the United South and Eastern Tribes, Incorporated (USET) is an inter-tribal organization comprised of twenty-three (23) federally recognized tribes; and

WHEREAS, the actions taken by the USET, Inc. 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, the United States Congress is currently considering a proposal (the "Istook Amendment") that would prevent the Department of Interior from using appropriated funds to transfer additional land into trust unless the Indian nation, the state and the local authority in question have an agreement in place for the payment and collection of taxes on retail sales made on such trust land to non-Indians; and

WHEREAS. the Istook Amendment threatens the sovereignty of Indian Nations and their treaty rights to the free use and enjoyment of their land without interference from outside taxing authorities; and

WHEREAS, the Istook Amendment threatens: (1) sensitive discussions currently underway between several USET members and the State of New York regarding the collection and payment of cigarette and fuel excise taxes, and (2) existing and future tax and gaming compacts between Indian nations and state governments.

NOW THEREFORE, BE IT RESOLVED, that the Taxation Committee is immediately authorized to take all necessary legal steps to ensure the defeat of the Istook Amendment and to coordinate the legislative efforts of the members of USET working to prevent the passage of this legislation; and

BE IT FURTHER RESOLVED, that the Taxation Committee is authorized to monitor all future legislative attempts to unlawfully impose foreign tax obligations on USET Indian nations and their people.

(USET 96:42)

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Board of Directors meeting, at which a quorum was present, in Bangor, ME on Friday, June 21, 1996.

Keller George, President

United South & Eastern Tribes, Inc.

Philip Tarbell, Secretary

United South & Eastern Tribes, Inc.