

## United South and Eastern Tribes, Inc.

711 Stewarts Ferry Pike • Suite 100 • Nashville TN 37214 Telephone: (615) 872-7900 • Fax: (615) 872-7417

## UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 97:09

## MODEL TRIBAL TAX CODE

- WHEREAS, The United South and Eastern Tribes Inc. (USET) is an inter-tribal organization comprised of twenty-three (23) federally recognized tribes; and
- WHEREAS, The actions taken by the USET 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, Indian tribes, as sovereign governments and members of the community of nations, possess the inherent right to exercise governmental powers, including the power of taxation; and
- WHEREAS, Several members of USET desire to develop and adopt revenue laws for the purpose of benefiting their people and discharging their governmental responsibilities; and
- WHEREAS, The existence of a model tribal tax code would greatly facilitate the creation and implementation of tax codes by individual tribal governments; and
- WHEREAS, The members of the USET Taxation Committee possess the expertise needed to develop a model tribal tax code and to assist those members of USET that desire to adopt independent revenue laws; therefore, be it
- **RESOLVED**, That the Board of Directors authorizes and directs the Taxation Committee to draft a model tribal tax code and to distribute such code to the members of USET; and
- **RESOLVED**, That the Taxation Committee is hereby authorized and directed to assist tribal governments with the adoption and implementation of their individual revenue laws.

## **CERTIFICATION**

This resolution was duly passed at the USET Annual Board of Directors meeting, at which a quorum was present, in Myrtle Beach, SC on Thursday, October 31, 1996,

Keller George, President

United South & Eastern Tribes, Inc.

Philip Tarbell, Secretary

United South & Eastern Tribes, Inc.