



## UNITED SOUTH AND EASTERN TRIBES, INC.

---

---

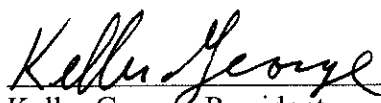
Resolution No. USET 97:43

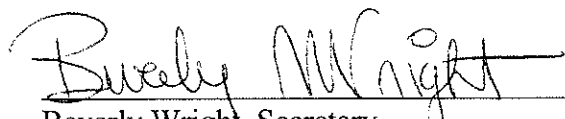
### TAX TREATMENT OF TRIBAL CORPORATIONS

- WHEREAS,** the United South and Eastern Tribes Incorporated (USET) is an intertribal 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,** many Indian nations have enacted ordinances permitting the formation of tribal corporations; and
- WHEREAS,** the United States has never attempted to tax the income of a tribal corporation or otherwise treat such organizations as taxable entities; and
- WHEREAS,** the U.S. Treasury Department recently promulgated regulations which purport to extend the U.S. Income tax to tribal corporations; and
- WHEREAS,** such regulations threaten the sovereignty of Indian nations by purporting to tax entities that are, in reality, instrumentalities and necessary extensions of a tribal government; therefore, be it
- RESOLVED,** that USET unalterably opposes the efforts of the U.S. Treasury Department to tax the income of tribal corporations; and be it further
- RESOLVED,** that USET urges each of its member nations to communicate their opposition to the Treasury Department's actions to both the Treasury Department and the elected officials representing the states where their reservations and territories are located; and be it further
- RESOLVED,** that USET directs the Taxation Committee to coordinate opposition to the proposed taxation of tribal corporations with other organizations engaged in the effort to defeat this pernicious proposal, such as the National Indian Gaming Association and the National Congress of American Indians.

### CERTIFICATION

This resolution was duly approved at the USET Washington Impact Week meeting, at which a quorum was present, in Washington, DC on Wednesday, February 5, 1997.

  
Keller George, President  
United South and Eastern Tribes, Inc.

  
Beverly Wright, Secretary  
United South and Eastern Tribes, Inc.