



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 98:06

PROPOSED TAX ON INDIAN COMMERCE: MEETING WITH CONGRESSIONAL COMMITTEES

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 leadership of the member tribes; and

WHEREAS, Congress is currently considering, and is expected to consider in the future, numerous legislative initiatives pertaining to taxation and other issues of interest and concern to Indian tribes, including proposals to tax the income of such nations; and

WHEREAS, the imposition of a federal income tax on revenues from tribal gaming and other commercial activities would violate the sovereignty of Indian nations, abrogate international law and existing treaties, breach the U.S. Constitution, impair the ability of Indian nations to discharge their governmental responsibilities, and defeat the congressional objective of tribal self-sufficiency, as clearly articulated in the Indian Gaming Regulatory Act and other federal legislation; and

WHEREAS, one of the principal goals of USET is to preserve and safeguard the sovereignty, independence and treaty rights of all Indian tribes and their members; therefore be it

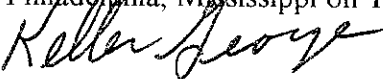
RESOLVED, that USET unalterably opposes all legislative attempts to tax the income and operations of Indian nations and urges the U.S. House of Representatives and the U.S. Senate to reject all such proposed legislation and all other attempts to use the federal taxing power in derogation of tribal sovereignty; be it further

RESOLVED, that USET directs each of its member tribes to communicate to elected officials their opposition to all proposals to unlawfully tax Indian tribes; be it further

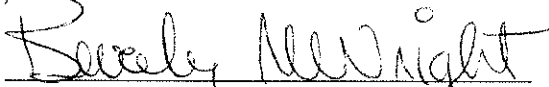
RESOLVED, that USET directs the Taxation Committee to schedule and conduct a joint meeting during Impact Week 1998 with the offices of all congressional tax writing committees for purposes of educating those committees and their staffs regarding tribal sovereignty, independence, treaty relationships, and the historical government-to-government relationship that has existed between Indian nations and the United States, which has served as the basis for mutual respect and non-interference through taxation or other means.

CERTIFICATION

This resolution was duly approved at the USET Annual Meeting, at which a quorum was present in Philadelphia, Mississippi on Thursday, October 30, 1997.



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



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

"Because there is strength in Unity"