



## UNITED SOUTH AND EASTERN TRIBES, INC.

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Resolution No. USET 99:13

### IRS RESTRUCTURING

- WHEREAS**, United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprising 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 comprises delegates from the member tribes' leadership; and
- WHEREAS**, the IRS is currently undergoing a process of modernization and restructuring; and
- WHEREAS**, the IRS, in the context of its current restructuring, proposes to redefine the nature of its relationship with Indian nations; and
- WHEREAS**, USET does not wish the IRS to adopt policies or practices in their dealings with the tribal governments that could undermine the sovereignty of Indian nations or their government-to-government relationship with the United States; therefore, be it
- RESOLVED** that the USET Board of Directors respectfully asks that the Internal Revenue Service consult with USET and its member tribes before implementing structural changes or promulgating policies concerning Indian nations; be it further
- RESOLVED** that the USET Board of Directors directs the Taxation and Legislation Committee and the USET Executive Director to initiate and maintain a dialogue with the U.S. Treasury Department and the Internal Revenue Service for purposes of communicating the interests and concerns of USET with respect to those portions of the IRS restructuring that may potentially affect tribal governments.

### CERTIFICATION

This resolution was duly passed at the USET Impact Week Meeting, at which a quorum was present in Washington, D.C. on Thursday, February 4, 1999.

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

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

*“Because there is strength in Unity”*