



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 99:14

FEDERAL UNEMPLOYMENT TAX

- 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 Internal Revenue Service currently takes the position that Indian nations are subject to the Federal Unemployment Tax ("FUTA"); and
- WHEREAS**, The Internal Revenue Service exempts State, local and other governments from the FUTA tax because of their status as governmental entities; and
- WHEREAS**, USET believes that the position of the IRS regarding the application of the FUTA tax to Indian nations is wrong and inequitable; and
- WHEREAS**, there is legislation currently pending before Congress that is intended to correct this inequity by exempting Indian nations from the FUTA tax; therefore, be it
- RESOLVED** that the USET Board of Directors supports all legislative efforts to exempt Indian nations from the FUTA tax; be it further
- RESOLVED** that the USET Board of Directors directs the Taxation and Legislation Committee to make these views known among elected officials and to work to ensure the successful passage of this legislation.

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.