



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 99:15

PROPOSED TAX ON INDIAN NATIONS

- 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**, in recent years legislation has been introduced in Congress which would treat Indian governmental gaming revenue as "unrelated business income," thereby subjecting such revenue to a 34% corporate income tax; and
- WHEREAS**, Congressman Archer (R-TX), Chairman of the House Ways and Means Committee, has expanded upon such legislation calling for a tax on all tribal revenues derived from any economic development enterprise; and
- WHEREAS**, all such attempts to tax the revenues of Indian tribes have been defeated, but similar legislation will probably be introduced this legislative session; and
- WHEREAS**, the imposition of a federal income tax on tribal revenues would violate the sovereignty of Indian nations, abrogate international law and outstanding 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 nations and their members; therefore, be it
- RESOLVED** that USET unalterably opposes all legislative proposals to tax Indian nations and urges the U.S. House of Representatives and the U.S. Senate to reject any 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 nations to communicate their opposition to any attempts to tax Indian nations to the elected officials representing the states where their reservations and territories are located; be it further
- RESOLVED** that USET directs the Taxation Committee to coordinate opposition to any legislation attempting to impose a tax on Indian nations with other organizations likewise fighting to defeat such proposals, including the National Indian Gaming Association and the National Congress of American Indians.

CERTIFICATION

This resolution was duly passed at the annual 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"