



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 99:39

**SAUNOOKE V. COMMISSIONER**

**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 has wrongly imposed an income tax assessment on Hazel Saunooke, a member of the Eastern Band of Cherokee Indians, in connection with revenue she derives from leasing various properties situated within the boundaries of her reservation; and

**WHEREAS,** Ms. Saunooke is contesting this action in the United States Tax Court; and

**WHEREAS,** an adverse decision in this case will have ramifications throughout Indian Country, subjecting many tribal members to tax assessment related to income they derive from reservation lands; and

**WHEREAS,** the position of the Internal Revenue Service is erroneous and inconsistent both with established legal precedents and the longstanding position of USET regarding the tax treatment of income derived from lands situated within the boundaries of an Indian reservation; therefore, be it

**RESOLVED** the USET Board of Directors opposes the litigation position adopted by the IRS in *Saunooke v. Commissioner*; be it further

**RESOLVED** the USET Board of Directors authorizes and directs the Taxation and Legislation Committee to monitor the *Saunooke v. Commissioner* litigation and to provide support to Hazel Saunooke as deemed appropriate to combat this erroneous income tax assessment.

**CERTIFICATION**

This resolution was duly passed at the USET Semi-Annual Board of Directors Meeting, at which a quorum was present in Miami, FL Thursday, June 17, 1999.

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

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