



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 99:41

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 Internal Revenue Service is currently undergoing a process of modernization and restructuring and as part of that restructuring has created four operating divisions; and

WHEREAS, the IRS recently, at the behest of the member nations of USET, recently changed the name of its Tax Exempt Organizations Operating Division to Tax Exempt and Government Entities Operating Division in recognition of the fact that Indian nations are governments, not tax exempt organizations; and

WHEREAS, the IRS intends to modify its internal operating procedures to ensure that Indian nations are dealt with strictly on a government-to-government basis; and

WHEREAS, the IRS has solicited the input of USET and its member nations for purposes of completing its internal restructuring insofar as it affects Indian nations; therefore, be it

RESOLVED the USET Board of Directors instructs and authorizes the Taxation and Legislation Committee and the USET Executive Director to continue their 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 to ensure that the governmental status of Indian nations is properly acknowledged and respected.

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.