



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 2001: 038

FEDERAL TAX LAW AND MINORS TRUSTS

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprising twenty-four (24) 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,** several USET tribes have established trusts for the benefit of minor children who are members of their tribes; and
- WHEREAS,** certain representatives of the Internal Revenue Service (IRS) have attempted to impose income taxes on the assets contributed by USET tribes to trusts for minors and on the income generated by those trust assets; and
- WHEREAS,** the efforts of the IRS to tax trusts established for the benefit of minors threaten the sovereignty of Indian nations and their ability to provide for their children and for future generations; therefore, be it
- RESOLVED** the Board of Directors hereby requests that the IRS cease its efforts to subject tribally-sponsored trusts for the benefit of minors to income taxation; and, be it further
- RESOLVED** the USET Board of Directors hereby directs the USET Commercial Law, Legislation and Economic Development Committee to work with the IRS in order to preserve the integrity, and freedom from taxation, of all minors trusts sponsored by Indian nations.

CERTIFICATION

This resolution was duly passed during Impact Week, at which a quorum was present in Arlington, Virginia on Thursday, February 1, 2001.

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

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