



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 2001:017

EXPIRATION OF TAX INCENTIVES FOR NON-INDIAN BUSINESSES THAT OPERATE IN INDIAN COUNTRY

WHEREAS, United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of 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 is comprised of delegates from the member tribes' leadership; and

WHEREAS, section 168(j)(1) of the Internal Revenue Code allows corporations to claim accelerated depreciation with respect property used by the company in Indian country; and

WHEREAS, section 45A of the Internal Revenue Code allows corporations to claim an employment tax credit with respect to salaries paid to American Indians who work on tribal lands; and

WHEREAS, the accelerated depreciation, deduction, and the tax credit provided for in sections 168(j)(1) and 45A, respectively, are scheduled to expire on December 31, 2003; and

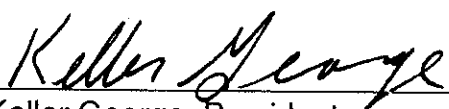
WHEREAS, the expiration of sections 168(j)(1) and 45A would adversely affect Indian Country by denying non-Indian businesses the incentives they need, in order to invest in and develop new businesses on tribal lands; therefore, be it

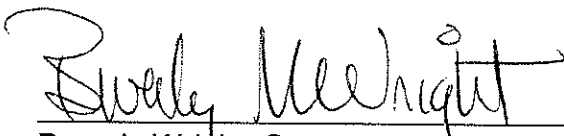
RESOLVED that the USET Board of Directors urges Congress to make the section 168(j)(1) accelerated depreciation deduction and the section 45A employment tax credit permanent provisions of the Internal Revenue Code; and, be it further

RESOLVED that the USET Board of Directors respectfully requests that Congress undertake a study of other tax incentives that could be adopted for purposes of stimulating investment in depressed American Indian communities.

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Meeting, at which a quorum was present in Miami, FL, on Thursday, October 25, 2001.


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


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

“Because there is strength in Unity”