UNLAWFUL ATTEMPT BY NEW YORK TO TAX INDIAN NATIONS

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 comprises delegates from the member tribes' leadership; and

WHEREAS, the New York Department of Taxation and Finance has promulgated new regulations for the purposes of compelling Indian nations to pay certain sales and excise taxes; and

WHEREAS, said regulations are scheduled to take effect on or about September 1, 2004; and

WHEREAS, such sales and excise tax regulations violate and abrogate the 1842 Buffalo Creek Treaty among the Seneca Nation of Indians, the State of New York and the United States; and

WHEREAS, such sales and excise tax regulations: (a) violate other treaties between the United States and various Iroquois Indian nations, and (b) abrogate the sovereignty of all New York-based Indian nations; therefore, be it resolved

RESOLVED that the USET Board of Directors condemns the State of New York for abrogating the treaty rights of the Seneca Nation through the promulgation of unlawful tax regulations; and, be it further

RESOLVED that the USET Board of Directors supports the lawful efforts of the Seneca Nation to: (a) resist illegal taxation by the State of New York, and (b) protect its sovereignty; and, be it further

RESOLVED that the USET Board of Directors supports the efforts of all Indian nations in New York as they seek to preserve their sovereign rights in the face of unlawful attempts by the State to tax reservation-based commercial enterprises.

CERTIFICATION

This resolution was duly passed at the USET Semi-Annual Meeting at which a quorum was present in Hollywood, FL on Thursday, June 17, 2004.

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

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

"Because there is strength in Unity"