The National Congress of American Indians
Resolution #ABQ-19-016

TITLE: Urging the Secretary of the Treasury to Utilize Nationally-Recognized Indian Experts to Train IRS Agents for Purposes of the Tribal General Welfare Exclusion Act

WHEREAS, we, the members of the National Congress of American Indians of the United States, invoking the divine blessing of the Creator upon our efforts and purposes, in order to preserve for ourselves and our descendents the inherent sovereign rights of our Indian nations, rights secured under Indian treaties and agreements with the United States, and all other rights and benefits to which we are entitled under the laws and Constitution of the United States and the United Nations Declaration on the Rights of Indigenous Peoples, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise promote the health, safety and welfare of the Indian people, do hereby establish and submit the following resolution; and

WHEREAS, the National Congress of American Indians (NCAI) was established in 1944 and is the oldest and largest national organization of American Indian and Alaska Native tribal governments; and

WHEREAS, the U.S. Congress enacted the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, 128 Stat. 1883 (TGWE), which established that benefit payments or services provided by Indian tribal governments to their citizens under a tribal government program would not be subject to federal income taxation so long as the tribal government administers such program under specified guidelines and other restrictions; and

WHEREAS, the TGWE established a Tribal Treasury Advisory Committee (TTAC) for purposes of advising the Secretary of the Treasury “on matters relating to the taxation of Indians;” and

WHEREAS, the TGWE requires that the Secretary of the Treasury shall, in consultation with TTAC, train and educate Internal Revenue Service (IRS) field agents on federal Indian law and the federal government’s legal, treaty, and trust relationship with Indian tribal governments with regard to implementation of the TGWE; and

WHEREAS, the TGWE requires training of such internal revenue field agents, and provision of training and technical assistance to tribal financial officers, about implementation of this TGWE; and

WHEREAS, the training curriculum should be developed by nationally recognized experts in the areas of federal Indian law, Indian treaties, and the federal trust responsibility to Indians; and
WHEREAS, these experts should include tribal leaders, academia, practitioners, and traditional tribal law practitioners as may be recognized by their peers.

NOW THEREFORE BE IT RESOLVED, that the National Congress of American Indians (NCAI) calls for Secretary of the Treasury and the Treasury Tribal Advisory Committee to utilize nationally recognized experts in the areas of federal Indian law, Indian treaties, and the federal trust responsibility to Indians when developing the curriculum and training necessary to implement the Tribal General Welfare Exclusion Act; and

BE IT FURTHER RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2019 Annual Session of the National Congress of American Indians, held at the Albuquerque Convention Center, October 20-25, 2019, with a quorum present.

[Signature]

Fawn Sharp, President

ATTEST:

[Signature]

Juana Majel Dixon, Recording Secretary