



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians Resolution #ATL-14-007

TITLE: Social Security Benefits

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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 descendants 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, 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 Internal Revenue Service promulgated Rev. Rul. 59-354, 1959-2 C.B. 25 (July 1959) which denies various federal benefits to elected officials of Tribal governments; and

WHEREAS, there appears to be no legal authority to support this revenue ruling; and

WHEREAS, Tribes have been audited by the Internal Revenue Service and as a result Tribal Council members have been denied participation in the Social Security program with a corresponding loss of benefits; and

WHEREAS, Congress enacted legislation to correct this problem with regard to elected officials of state, county and municipal governments making these individuals eligible for social security program benefits; and

WHEREAS, this disparate treatment of elected officials requires an immediate legislative remedy.

NOW THEREFORE BE IT RESOLVED, the NCAI urges the adoption of the Option No. 1 of the attached draft legislation to amend 42 USC § 418 by both houses of Congress so that the impact of Rev. Rul. 59-354, 1959-2 C.B. 25 (July 1959) on elected Tribal officials is reversed and that elected Tribal officials are treated the same as other elected state and local government officials; and

BE IT FURTHER RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

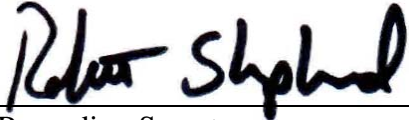
CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2014 Annual Session of the National Congress of American Indians, held at the Hyatt Regency Atlanta, October 26-31, 2014 in Atlanta, Georgia, with a quorum present.



President

ATTEST:



Recording Secretary