



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians  
Resolution #ABQ-19-020

**TITLE: Support for Legislative Efforts to Increase Tribal Access to New Markets Tax Credits**

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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 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**, Congress established the New Market Tax Credit (NMTC) program in the Community Renewal Tax Relief Act of 2000 to encourage investments in impoverished, low-income communities that traditionally lack access to capital; and

**WHEREAS**, the NMTC program has no built-in mechanism to ensure that NMTC investments reach Native American communities or that Native American entities have the ability to enter the NMTC market as community development entities (CDE); and

**WHEREAS**, NCAI in standing resolution #MOH-17-011 “Equitable Treatment for Tribal Nations in Congressional Tax Reform,” expressed support for deployment of NMTCs for projects in Indian country by encouraging set asides and specifically gave support for the ADVANCE ACT which directs the United States Treasury (Treasury) Community Development Financial Institutions (CDFI) Fund to conduct proactive outreach and training to underserved communities, including Native American communities; and

**WHEREAS**, additional legislative efforts seek to expand NMTC access to Native American communities by proposing the following:

1. adding trust lands or restricted fee lands, tribally designated service areas, tribal designated statistical areas, and Alaska Native villages to the definition of “low-income community” in the NMTC program;

2. defining a new term, “qualified Indian community development entity” (Indian CDE), and directing the Treasury Department to ensure that any tribal NMTC set asides are allocated to Indian CDEs;
3. defining Indian CDE as an entity that meets the current CDE statutory requirements and must either be at least 51 percent owned and controlled by an Indian tribe or operate as a Native community development financial institution (Native CDFI);
4. codifying the definition of Native CDFI based on the existing policy of the Treasury Department’s CDFI Fund which establishes that a Native CDFI is an entity that primarily serves Native communities, with “primarily” defined to mean that at least 50 percent of the Native CDFI’s activities are directed toward the Native community; and
5. supporting efforts to provide technical assistance to Indian CDEs; and

**WHEREAS**, these increased legislative efforts would enable the NMTC program to more effectively reach Native American communities and support the involvement of Native American financial institutions.

**NOW THEREFORE BE IT RESOLVED**, that the National Congress of American Indians (NCAI) calls upon Congress to enact legislation which increases the deployment of NMTCs in Indian community development entities by:

1. expanding the definition of “low-income community” in the NMTC program to include the above mentioned lands and Native American communities;
2. defining a new term, “qualified Indian community development entity” (Indian CDE) and supporting the allocation of NMTC set asides to these entities;
3. defining Indian CDEs in a manner that ensures tribal nations and Native CDFIs have opportunities for participation;
4. codifying the definition of Native CDFIs; and
5. supporting efforts to provide technical assistance to Indian CDEs; 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.

  
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 Fawn Sharp, President

**ATTEST:**

  
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 Juana Majel Dixon, Recording Secretary