The National Congress of American Indians 
Resolution ANC-14-026

TITLE: Support for Congressional Authorization of Tribal Subchapter S Corporations

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, based on the United States Constitution, as well as numerous treaties, agreements, statutes, and dealings with Indian tribes since the founding of the United States, a trust relationship exists between the United States as trustee and Indian Tribes and individual Indians as beneficiaries; and

WHEREAS, because the United States has failed to live up to its strict fiduciary trust duties to Indian tribes and individuals, many Indian communities are currently suffering high unemployment, low per capita income and extreme poverty; and

WHEREAS, many tribal communities currently lack the basic infrastructure and start-up capital necessary to initiate strong viable tribal business; and

WHEREAS, federal monies to promote and enhance tribal economic development have always been limited, and are less available today because of the limitations that the Congress has imposed on new federal spending; and

WHEREAS, tribes have shown that they can achieve real economic success when given the opportunity and the flexibility to make their own economic development decisions; and

WHEREAS, one way of providing tribes with great business development options is to authorize federally recognized tribes to form closely held corporations which can elect to operate under Subchapter S of Chapter 1 of the United States Tax Code; and
WHEREAS, this new business development option will allow federally recognized tribes to create jobs and bring much needed income to their tribal communities; and

WHEREAS, this request is consistent with the economic development policies advanced by NCAI and tribal leaders throughout the United States.

NOW THEREFORE BE IT RESOLVED, that the NCAI calls on the United States Congress to amend Section 1361 of the Federal Tax Code to authorize federally recognized Tribes to form new Corporations and elect to operate those Corporations under Subchapter S of the United States Tax Code, 26 U.S.C. §1361 and calls upon President Obama to support this effort as part of his overall tribal economic development strategy; 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 Mid-Year Session of the National Congress of American Indians, held at the Dena'ina Civic & Convention Center, June 8-11, 2014 in Anchorage, Alaska, with a quorum present.

ATTEST:

Recording Secretary