The National Congress of American Indians
Resolution #RAP-10-012

TITLE: Supporting Legislation to Stop Taxation of Tribal Education Benefits, Cultural Activities and other Tribal Government Services

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, Indian tribes are governments that pre-date the United States and, through the Indian Commerce Clause and the Treaty Clause, the Constitution of the United States recognizes the status of Indian tribes as sovereigns; and

WHEREAS, Federal Agencies have a responsibility to respect the letter and spirit of the United States Constitution, Treaties, current federal laws, and Executive Orders, regarding the federal government’s relationship with tribal governments; and

WHEREAS, after many tribes in Indian country have instituted programs to provide supplemental education and culture to their tribal citizens; and

WHEREAS, Indian tribal governments have been encouraged to use their gaming revenues to provide for the educational needs of their members, including post-secondary scholarships; and

WHEREAS, the Internal Revenue Service is auditing the educational benefits provided to individual tribal citizens by their tribe; and

WHEREAS, statutory language is needed to clarify that educational benefits provided by Indian tribal governments for their members is not subject to income taxation; and

WHEREAS, federal legislation to amend the Internal Revenue Code is needed that would clarify that neither education provided by BIA nor education and educational benefits provided by an Indian tribe to its members is subject to income taxation; and
WHEREAS, legislation is needed to protect the non-taxable status of educational benefits provided to tribal members by their tribe; and

WHEREAS, the IRS is auditing tribal education and cultural activities.

NOW THEREFORE BE IT RESOLVED, that the NCAI does hereby support legislation to treat tribal government educational and other benefits as an internal subject of tribal self-government, not personal income to individual tribal members; and

BE IT FURTHER RESOLVED, that the NCAI calls on Congress to enact separate legislation to stop IRS taxation of tribal education services, cultural activities and other tribal government services and this legislation should be separate from the tribal health care benefits tax exemption; and

BE IT FINALLY RESOLVED, that this resolution shall be the policy of NCAI until withdrawn or modified by subsequent resolution.

CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2010 Mid-Year Session of the National Congress of American Indians, held at the Rushmore Plaza Civic Center in Rapid City, South Dakota on June 20-23, 2010, with a quorum present.

ATTEST:

[Signatures]