



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians Resolution #SPO-16-039

TITLE: Support the Tribal Tax and Investment Reform Act Of 2016

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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, Tribes have consistently been recognized as sovereign governments in the Constitution, Treaties, Executive Orders, and numerous Acts of Congress, throughout the Federal and State judicial systems and in longstanding Administrative policy and regulations; and

WHEREAS, as sovereign governments, Tribes provide a broad range of critical governmental programs and services to their citizens, including, the operation and funding of law enforcement, fire, and court services, the provision of health, education, social services and economic assistance, and the operation and maintenance of governmental infrastructure, to include, transportation and public utilities; and

WHEREAS, chronic underfunding of Tribal Trust and Treaty obligations, the lack of private investment, and differential and unjust treatment of Tribes under the Tax Code impedes the Tribes ability to become self-sufficient and less dependent on the Federal dollar by hindering economic development and limiting Tribal access to Federal tax benefits that are afforded to state and local governments; and

WHEREAS, although the Federal government recognizes the governmental status of Tribal nations, under the Internal Revenue Code, Tribes are frequently treated less favorably than their state and local government counterparts; and

WHEREAS, Codifying Tax parity for Tribal governments should be a fundamental goal of tax reform and include the following amendments to the Federal Tax Code:

- Eliminate the “essential government function” classification for the issuance of Tribal tax-exempt bonds and apply the same Federal tax standards and requirements as states, to include, the establishment of a national bond volume cap based on a Tribe’s national population for economic development projects;
- Allow Tribes to operate a single and comprehensive government pension program for all Tribal employees similar to state government pension plans;
- Provide Tribal Foundations and Charities the same status as state foundations and charities;
- Provide Tribal child support enforcement agencies access to parent locator services and enforcement authority for past due obligations through the garnishment of Federal income tax returns;
- Grant Tribal courts authority to make a determination of special needs in order to grant tax credits to adoptive parents on par with state courts; and

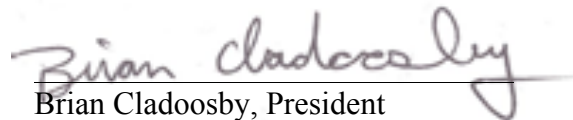
WHEREAS, the Tribal Tax and Investment Act of 2016 will amend the Federal Tax Code and provide comparable governmental tax treatment to Tribes.

NOW THEREFORE BE IT RESOLVED, that the National Congress of American Indians continues to support efforts by Congress to reform the Tax Code to respect and uphold the sovereign governmental status of Tribes and support Tribal governments in their effort to become self-sufficient and establish strong and viable Tribal economies; and

BE IT FINALLY 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 2016 Midyear Session of the National Congress of American Indians, held at the Spokane Convention Center, June 27 to June 30, 2016, with a quorum present.


Brian Cladoosby, President

ATTEST:


Aaron Payment, Recording Secretary