



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians
Resolution #REN-19-035

**TITLE: Opposing State Tax Legislation that Negatively Affects Tribal
Government Gaming**

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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, gaming is an invaluable economic tool for tribal nations that provides revenue for the delivery of essential tribal governmental programs and services to tribal citizens and communities; and

WHEREAS, the income tax deduction for gaming losses is not a subsidy for gaming customers, and is instead a tool for properly measuring income by deducting gaming losses from gaming winnings to determine the customer's taxable income from gaming; and

WHEREAS, at least five states across the country (California, Oregon, New York, Kentucky) have been identified by the American Gaming Association as introducing legislation that would cap or limit itemized deductions from gaming winnings and eliminate the ability of individuals to deduct gaming losses from winnings to determine taxable income; and

WHEREAS, at the federal level, the process of determining taxable winnings is to deduct total losses from total winnings; and

WHEREAS, states that have instituted measures to change calculations of taxable income by limiting or eliminating the deduction of total losses from total winnings have negatively affected tribal gaming; and

WHEREAS, Oklahoma passed a law that creates an overall cap of \$17,000 on deductions from state income taxes, which includes deducting gaming losses; and

WHEREAS, this places a new tax burden on all Oklahoma tribal nations' gaming patrons, thereby deterring players and negatively affecting the tribal gaming industry in Oklahoma.

NOW THEREFORE BE IT RESOLVED, that the National Congress of American Indians (NCAI) supports the continuation of the federal standard that calculates taxable income by deducting total gaming losses from total winnings; and

BE IT FURTHER RESOLVED, that in order to provide for the continued economic viability of gaming in Indian Country and to continue to ensure adequate revenues for essential tribal government services, NCAI opposes state legislation that is inconsistent with this federal process for fair taxation of customer winnings from gaming activity; and

BE IT FINALLY RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

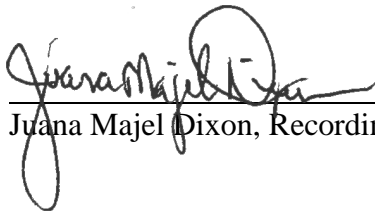
CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2019 Mid-Year Session of the National Congress of American Indians, held at the Nugget Casino Resort, June 24-27, 2019, with a quorum present.



Jefferson Keel, President

ATTEST:



Juana Majel Dixon, Recording Secretary