



# NATIONAL CONGRESS OF AMERICAN INDIANS

## The National Congress of American Indians Resolution #DEN-07-044

**TITLE: Supporting the Dedication of Federal Tax Revenue Assessed by Existing Federal Law on Indian Gaming Per Capita Payments to the Secretary of the Interior for Indian Education, Health Care, Economic Development, and Infrastructure**

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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**, in 1988, Congress enacted the Indian Gaming Regulatory Act (IGRA) to promote Tribal economic development, self-sufficiency, and strong Tribal Governments; and

**WHEREAS**, under IGRA, per capita payments derived from Indian gaming revenues are subject to Federal taxation, 25 U.S.C. sec. 2710(b)(3)(D).

**NOW THEREFORE BE IT RESOLVED**, that Congress shall dedicate the Federal tax revenue collected from Indian gaming per capita payments to the Department of the Interior for tribal governments in need of assistance for the following purposes:

- early childhood, elementary and secondary education, with an emphasis on after school programs;
- tribal colleges, college scholarships and post-graduate education;
- health care, with an emphasis on children's health care and long-term elder care facilities; and
- tribal economic development, public safety and infrastructure; and

**BE IT FURTHER RESOLVED**, that NCAI supports amending the Tribal Government Tax Status Act, 26 U.S.C. sec. 7871 to add subsection (f) to require the aforesaid dedication of Federal tax revenue to the Department of the Interior for the benefit of Indian tribes as set forth above; provided that this measure shall not increase the Federal taxes on per capita payments and the funds so derived may not be used to offset appropriations required by treaty, statute or existing Federal Indian policy; and

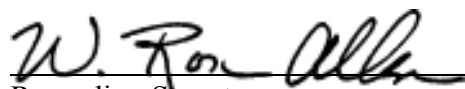
**BE IT FINALLY RESOLVED**, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

### CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2007 Annual Session of the National Congress of American Indians, held at the Hyatt Regency Denver at the Colorado Convention Center in Denver, Colorado on November 11-16, 2007, with a quorum present.

  
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President

**ATTEST:**

  
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Recording Secretary