The National Congress of American Indians
Resolution #ANC-14-034

TITLE: Make Permanent the Indian Employment Tax Credit and Accelerated Depreciation on Indian Reservations

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, under current federal tax law [45(a) and 168(j) of the Internal Revenue Code] investment credits are available to entities investing economic development dollars on tribal lands; and

WHEREAS, the first of these tax credits, accelerated depreciation, allows investors and business owners to accelerate the depreciable rate applied to equipment and personal property associated with economic activity on Indian lands; and

WHEREAS, the second of these tax credits, the employment tax credit, incentivizes hiring of Indian employees and their spouses; and

WHEREAS, these tax credits provide an effective marketing tool for attracting new business development and job creation in Indian Country; and

WHEREAS, both these provisions have expired multiple times in the past and have been extended retroactively; and

WHEREAS, last ditch efforts and piecemeal extensions provide confusion and uncertainty for business owners and employees in Indian Country; and

WHEREAS, both these provisions are currently expired as of December 31, 2013; and

WHEREAS, NCAI also strongly supports the Indian Coal Production tax credit which also expired as of December 31, 2013.
NOW THEREFORE BE IT RESOLVED, that the NCAI hereby urges its member Indian tribes and individual Indian members to support making these tax incentives permanent; and

BE IT FURTHER RESOLVED, that the NCAI hereby calls upon the Congress of the United States to make these tax incentives permanent; 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 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:

President

Recording Secretary