



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians  
Resolution #REN-13-043

**TITLE: Unified Tribal Collaboration for Tribal Tax Reform Efforts**

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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**, recognizing that one of the purposes of NCAI and other national and regional Inter-tribal organizations is to create a stronger and more unified voice for individual tribes when acting in unison with one mind, one heart and one voice on identified initiatives of common concern; and

**WHEREAS**, acknowledging that Inter-Tribal alliances cannot replace, supersede, or act as substitute for individual member Tribe policy positions and governmental actions, and tribal leaders have dedicated their time and a great deal of cooperative effort over the last two years to craft a strategic approach built upon common concerns which protects and enhances Tribal sovereignty on behalf of many Tribes together; and

**WHEREAS**, recognizing that an approach that is multi-pronged, with flexibility to allow Tribes to take advantage of emerging opportunities as well as respond to immediate threats, is necessary to the success of the regional and national effort; and

**WHEREAS**, in April of 2011, Northwest Tribes made a decision to participate actively in the intertribal organization tax effort in partnership with USET, MAST, CATG, NCAI and NAFOA, now known as the **Intertribal Organization Tax Initiative (IOTI)** which is working on a broad array of United States legislative and policy taxation issues; and

**WHEREAS**, Northwest Tribes and USET Tribes entered into a formal inter-organizational commitment through a covenant of cooperation in 2012 which was reaffirmed in 2013, to create a unified voice for Tribes from both coasts to assist Indian Country in addressing tribes' common concerns on taxation and other matters; and

**WHEREAS**, Tribal leaders met with the Northwest Tribes at Sovereignty Summits of August 27-28, 2012 and January 9-10, 2013, providing the Northwest Tribes direction to develop a strategic approach based on the common taxation concerns of member tribes, including developing legislative and policy recommendations but primarily looking at administrative solutions which could be implemented by the United States' Executive Branch, and consensus was reached on the following:

- A request for a moratorium on further audits of Tribal governments by the IRS in their efforts to implement the General Welfare Exclusion
- A request to the President of the United States and the Secretary of the Treasury to open talks to negotiate Tax Compacts
- Direction to the Northwest Tribes to communicate these proposals in a letter to the White House and Congress; and

**WHEREAS**, on February 15, 2013, the Northwest Tribes convened a Northwest Tribal Leader Tax Summit, hosted by the Tulalip Tribes, to outline a Northwest tax strategy during which the concept of "government-to-government" relations between Tribes and the United States on the subject of taxation was re-iterated, and the development of a set of foundational Tribal tax principles was called for.

**NOW THEREFORE BE IT RESOLVED**, that NCAI does reaffirm its support, active participation and commitment to the work of IOTI to assure a strong unified voice for Northwest Tribes not only on a regional, but a national level, and its commitment to the ATNI-USET Covenant; and

**BE IT FURTHER RESOLVED**, that NCAI does agree to take a strong stand on the General Welfare Exclusion Policy of the IRS and urges that a moratorium be established on IRS audits and requests actions to provide for formal intergovernmental tax reform discussions and negotiations between American Indian and Alaska Native government representatives and the Federal government representatives at the earliest possible date; 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 2013 Midyear Session of the National Congress of American Indians, held at the Atlantis Casino from June 24 - 27, 2013 in Reno, Nevada with a quorum present.

  
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President

**ATTEST:**

  
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Recording Secretary