



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians Resolution #DEN-07-061

TITLE: Extension of the Accelerated Depreciation and Indian Employment Tax Credit

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NCAI HEADQUARTERS

1301 Connecticut Avenue, NW
Suite 200
Washington, DC 20036
202.466.7767
202.466.7797 fax
www.ncai.org

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

WHEREAS, the first of these investment tax incentives, commonly referred to as accelerated depreciation, allow investors to accelerate the depreciable rate applied to equipment and other personal property associated with economic development projects developed on Indian lands; and

WHEREAS, the second of these investment tax incentives, commonly referred to as wage tax credits, allow investors to take advantage of reduced federal employment taxes on Indian employees that make up part of the overall workforce of the economic development project developed on Indian lands; and

WHEREAS, accelerated depreciation and the wage tax credit were specifically designed to meet the economic development needs of Indian reservations by providing a program of investment and employment incentives to attract private industry and capital, expand existing industry, and make the private sector a permanent source of economic development on Indian reservations, and

WHEREAS, in the 110th Congress, legislation has been introduced to provide permanent extension of these tax incentives (S. 176 and H.R. 1875), to provide one year extensions of these tax incentives (S. 2195, S. 2216, H.R. 3970 and H.R. 3996), and other legislative vehicles may be introduced that could extend these tax incentives; and

WHEREAS, these tax incentives have been extended annually since their original sunset date on December 31, 2003 and are now scheduled to sunset on December 31, 2007; and

WHEREAS, the majority of federally recognized tribes have yet to utilize these incentives to promote the diversification of their economies.

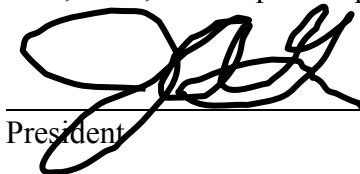
NOW THEREFORE BE IT RESOLVED, that the NCAI does hereby urge its member Indian tribes and individual American Indian and Alaskan Native members to support the passage of these tax incentives (accelerated depreciation and wage tax credit); and

BE IT FURTHER RESOLVED, that the NCAI does hereby call upon the Congress of the United States to permanently reauthorize these tax incentives; and

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

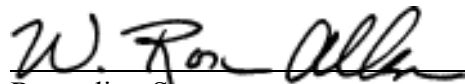
CERTIFICATION

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.



President

ATTEST:



Recording Secretary