



# NATIONAL CONGRESS OF AMERICAN INDIANS

## The National Congress of American Indians Resolution #DEN-07-062

**TITLE: S. 1850, the Tribal Government Tax-Exempt Bond Parity Act of 2007,  
110<sup>th</sup> Congress**

**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**, Congress authorized tribes to issue tax exempt bonds for essential governmental functions pursuant to the Indian Tax Status Act, 26 U.S.C. §7871, which statute defines essential governmental function as those customarily performed by state and local governments; and

**WHEREAS**, the Internal Revenue Service (IRS) is engaged in a rulemaking process to narrowly define essential governmental function in such a manner as to restrict the authority of tribes to issue tax exempt bonds to finance facilities necessary for tribal economic development and the creation of employment opportunities for tribal members; and

**WHEREAS**, the IRS is also engaged in a campaign to audit tribal tax exempt bond issuances where bond proceeds are used to finance commercial facilities and associated infrastructure, such as golf courses, RV parks, and other convention and hospital related facilities and infrastructure, all of which are customarily performed or provided by state and local governments; and

**WHEREAS**, Senator Gordon Smith (R-OR), with co-sponsors Senator Max Baucus (D-MT), Senator Byron Dorgan (D-ND) and Senator Jon Tester (D-MT), have introduced S. 1850, the Tribal Government Tax-Exempt Bond Parity Act of 2007, in which the bill authorizes tribes to issue tax-exempt bonds for any facility located on their reservation, except for casinos; and

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**WHEREAS**, NCAI finds that legislation such as S. 1850 is necessary to prevent the promulgation of final IRS regulations narrowly defining essential governmental function thereby restricting tribal use of tax exempt bonds to finance on reservation economic development, but encourages further changes to secure equal treatment with states with no carveouts that do not otherwise apply to states.

**NOW THEREFORE BE IT RESOLVED**, that the NCAI does hereby urge that its member Indian tribes and individual American Indian and Alaskan Native members support the passage of legislation that would create true parity and equality with states; and

**BE IT FURTHER RESOLVED**, that the NCAI does hereby call upon the Congress of the United States to pass said legislation in the 110<sup>th</sup> Congress; and

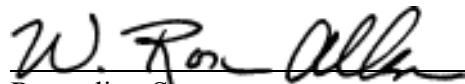
**BE IT FINALLY RESOLVED**, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

**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