



NATIONAL CONGRESS OF AMERICAN INDIANS

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

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

EXECUTIVE COMMITTEE

PRESIDENT
Brian Cladoosby
Swinomish Indian Tribal Community

FIRST VICE-PRESIDENT
Michael O. Finley
Confed. Tribes of Colville Reservation

RECORDING SECRETARY
Robert Shepherd
Sisseton Wahpeton Oyate

TREASURER
Dennis Welsh
Colorado River Indian Tribes

REGIONAL VICE-PRESIDENTS

ALASKA
Jerry Isaac
Tanana Chiefs Conference

EASTERN OKLAHOMA
S. Joe Crittenden
Cherokee Nation

GREAT PLAINS
Leander McDonald
Spirit Lake Tribe

MIDWEST
Aaron Payment
Sault Ste. Marie Tribe of Chippewa Indians

NORTHEAST
Randy Noka
Narragansett Tribe

NORTHWEST
Fawn Sharp
Quinault Indian Nation

PACIFIC
Rosemary Morillo
Soboba Band of Mission Indians

ROCKY MOUNTAIN
Ivan Posey
Eastern Shoshone Tribe

SOUTHEAST
Ron Richardson
Haliwa-Saponi Indian Tribe

SOUTHERN PLAINS
Stephen Smith
Kiowa Tribe of Oklahoma

SOUTHWEST
Manuel Heart
Ute Mountain Ute Tribe

WESTERN
Arian Melendez
Reno Sparks Indian Colony

EXECUTIVE DIRECTOR
Jacqueline Johnson Pata
Tlingit

NCAI HEADQUARTERS
1516 P Street, N.W.
Washington, DC 20005
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 [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

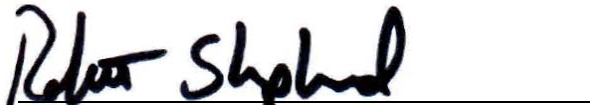
BE IT FINALLY RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

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.


President

ATTEST:


Recording Secretary