



# NATIONAL CONGRESS OF AMERICAN INDIANS

## The National Congress of American Indians Resolution #PHX-16-035

**TITLE: Support for Passage by Congress of HR 4943, Tribal Tax and Investment Reform Act of 2016, or Passage of Similar Legislation in the 115<sup>th</sup> Congress**

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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**, Tribal governments and its institutions are treated vastly differently than state and local governments in the matter of federal taxation, even though they function similarly and provide important services to the citizens within their jurisdictions, and other tax treatments are not available to ordinary tribal citizens in various ways; and

**WHEREAS**, a bill introduced in Congress in the 114<sup>th</sup> Congress corrects some of the different treatments of Tribes and their citizens in the area of issuance of tax-exempt bonds; treatment of pension and employment benefits plans maintained by tribal governments; treatment of tribal foundations and charities funded or controlled by tribes; access to the parent locator services used by states; and treatment of children with special needs who are being adopted; where in each instance tribes are not treated like states for the purpose of the Internal Revenue Code of 1986; and

**WHEREAS**, this legislation will free up needed funds for economic development of tribes across the United States and in the Great Plains, providing new jobs and more funds for needed tribal services; and

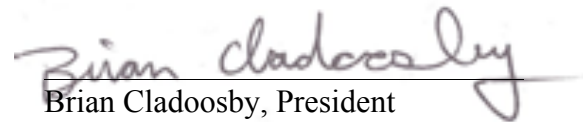
**WHEREAS**, Congress can still enact this important legislation in the 114<sup>th</sup> Congress, either before Congress recesses on September 30, 2016, or in a lame duck session sure to be called shortly after the election.

**NOW THEREFORE BE IT RESOLVED**, that the National Congress of American Indians hereby urges Congress to pass HR 4943 prior to the end of the 114<sup>th</sup> Congress, or, if that is impossible, that Congress pass similar legislation very early in the 115<sup>th</sup> Congress that convenes in Washington, D.C. in January, 2017; and

**BE IT FURTHER 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 2016 Annual Session of the National Congress of American Indians, held at the Phoenix Convention Center, October 9<sup>th</sup>- 14<sup>th</sup> 2016, with a quorum present.

  
Brian Cladoosby, President

**ATTEST:**

  
Aaron Payment, Recording Secretary