



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians Resolution #DEN-18-056

TITLE: To Express Support for IRS Opportunity Zone Program and Flexibility to Use Program on Tribal Trust Lands

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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 and the United Nations Declaration on the Rights of Indigenous Peoples, 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, in 2017, Congress enacted the Tax Cuts and Jobs Act of 2017 to reform the nation's tax code; and

WHEREAS, Section 1400Z-2 of the legislation authorized the Opportunity Zone Program to stimulate economic development in underserved and economically depressed areas; and

WHEREAS, more than 275 Native American Reservations and Native Communities stand to benefit from the program, should it be implemented in a way that respects tribal sovereignty and takes into consideration the unique characteristics of economic development on tribal lands; and

WHEREAS, the Department of Treasury released draft regulations for the implementation of the Opportunity Zone Program on October 20, 2018. The proposed regulations are silent on key questions related to the use of the program on tribal trust lands.


NOW THEREFORE BE IT RESOLVED, that the National Congress of American Indians (NCAI) supports the creation of the IRS Opportunity Zone Program, but believes significant modifications must be made to the draft regulations to ensure that it can be effectively implemented on tribal lands; and

BE IT FURTHER RESOLVED, that NCAI requests the Department of Treasury revise its regulations to clarify that income tax basis is used for the measurement of the 90 percent requirement for the Opportunity Fund and the 70 percent requirement at the Opportunity Zone Business level, so that a lease is not treated in a negative manner under these two tests; 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 2018 Annual Session of the National Congress of American Indians, held at the Hyatt Regency in Denver, Colorado October 21-26, 2018, with a quorum present.



Jefferson Keel, President

ATTEST:



Juana Majel Dixon, Recording Secretary