



**2019 Winter Convention  
Portland, Oregon**

**RESOLUTION #19 – 12**

**“SUPPORTING FEDERAL INCOME TAX IMMUNITY FOR INCOME EARNED ON  
TRIBAL LANDS AND AUTHORIZING TAX PAYMENTS TO TRIBAL GOVERNMENTS  
INSTEAD OF THE FEDERAL GOVERNMENT”**

**PREAMBLE**

We, the members of the Affiliated Tribes of Northwest 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 rights secured under Indian Treaties, Executive Orders, and benefits to which we are entitled under the laws and constitution of the United States and several states, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise to promote the welfare of the Indian people, do hereby establish and submit the following resolution:

**WHEREAS**, the Affiliated Tribes of Northwest Indians (ATNI) are representatives of and advocates for national, regional, and specific tribal concerns; and

**WHEREAS**, ATNI is a regional organization comprised of American Indians/Alaska Natives and tribes in the states of Washington, Idaho, Oregon, Montana, Nevada, Northern California, and Alaska; and

**WHEREAS**, the health, safety, welfare, education, economic and employment opportunity, and preservation of cultural and natural resources are primary goals and objectives of the ATNI; and

**WHEREAS**, the U.S. Constitution defines a class of “Indians not taxed” to describe the status of American Indians in 1789 who were living and working within their own tribal lands under the sovereign authority of our own tribal governments and outside the jurisdiction of the United States government (U.S. Constitution, Art. I, Sec. 2, Cl. 3); and

**WHEREAS**, American Indians today continue to live and work on tribal lands under the sovereign authority of our tribal governments but are forced to pay taxes to the United States for income earned on tribal lands; and

**WHEREAS**, in 1913, when the 16<sup>th</sup> Amendment to the U.S. Constitution was adopted to authorize the federal income tax, American Indians were not expressly made subject to its application nor was any treaty entered into that consented to such taxation; and

**WHEREAS**, in 1924, the United States government enacted the Indian Citizenship Act which naturalized all American Indians as U.S. citizens without consent, which has served as the basis for the U.S. Supreme Court and lower federal courts to hold that Indians are subject to federal income tax; and

**WHEREAS**, despite the grant of U.S. citizenship, the federal government continues to recognize that income earned by Indians from tribal lands are not subject to federal income tax, that Indians who earn income from fishing, hunting, and gathering from tribal lands and waters are not subject to federal income tax, and that revenues earned by Indian tribal governments from all sources are not subject to federal income tax; and

**WHEREAS**, the collection of federal income tax from Indians for income earned on tribal lands (i) violates provisions of the U.S. Constitution; (ii) undermines Indian entrepreneurship; and (iii) divests scarce economic resources away from Indian nations that could be better utilized to support Indian people, their families, and the future generations of our tribal nations; and

**WHEREAS**, currently, the U.S. Internal Revenue Code provides that American citizen residents of U.S. territories like Guam and the Northern Marianas Islands are not subject to federal income tax because they pay taxes and make contributions to their own territorial governments; and

**WHEREAS**, Members of Congress and the Trump Administration should support any and all efforts to retain scarce economic resources in Indian Country and strengthen the self-governance and self-determination of American Indian tribal nations; now

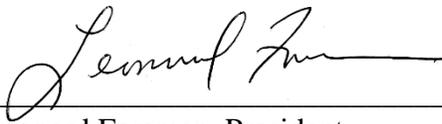
**THEREFORE BE IT RESOLVED**, that ATNI calls upon the U.S. Congress to enact amendments to the U.S. Internal Revenue Code that:

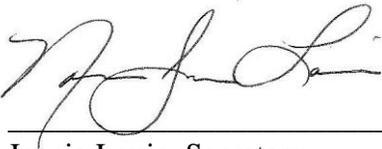
1. Eliminates the federal income tax on income earned by Indians on tribal lands and not just from tribal lands and waters; and
2. Creates a 100% tax credit against any federal income tax obligation for taxes or contributions paid by an Indian to our tribal governments; and

**BE IT FURTHER RESOLVED**, that this resolution be forwarded to regional and national forums, not limited to the National Congress of American Indians (NCAI), United South & Eastern Tribes (USET), California Association of Tribal Governments, Native American Finance Officers (NAFOA), the Great Plains Tribal Chairman’s Association, and the Midwest Alliance of Sovereign Tribes (MAST).

**CERTIFICATION**

The foregoing resolution was adopted at the 2019 Winter Convention of the Affiliated Tribes of Northwest Indians, held at the DoubleTree by Hilton – Portland, Oregon, on January 28-31, 2019, with a Quorum present.

  
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Leonard Forsman, President

  
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Jeanie Louie, Secretary