



2023 Midyear Convention Worley, Idaho

Resolution #2023 – 33

“Supporting the Native American Tax Parity and Relief Act”

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 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 ATNI; and

WHEREAS, the Native American Tax Parity and Relief Act of 2022 was introduced last Congress and sponsored by Senator Cortez Masto (D-Nev.), Senator Ron Wyden (D-Ore.), and Senator Brian Schatz (D-Hawaii); and

WHEREAS, the Native American Tax Parity and Relief Act of 2022 seeks to create parity between Tribal governments and state and local governments in the federal tax code by removing unfair tax burdens on Tribal communities; and

WHEREAS, Tribal governments share many of the same responsibilities and functions as state and local governments but lack access to the same tax incentives and economic development tools; and

WHEREAS, this legislation would ensure that Tribal governments are treated similarly to state and local governments in the federal tax code and are consulted when federal tax legislation is drafted; and

WHEREAS, the Native American Tax Parity and Relief Act of 2022 includes provisions that update rules for issuing tax-exempt debt to ensure Tribal governments are treated the same as state and local governments, strengthen Tribal governments' ability to enforce child support by aligning the treatment of Tribal governments with that of States, extend and update the Indian Employment Tax Credit, increase the effectiveness of Tribal Low-Income Housing Tax Credits, expand the special-needs adoption tax credit so that it applies to adoptions ratified by a Tribal court, ensure that contributions to 501(c)(3) charities created by Tribal governments are taxed the same as contributions to charities created by state and local governments, create an annual \$175 million New Markets Tax Credit for low-income Tribal communities, and clarify that Tribal General Welfare Benefits are not unfairly categorizes as income related to Supplemental Social Income eligibility or benefit amounts; now

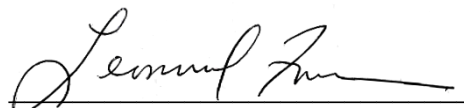
THEREFORE, BE IT RESOLVED, that ATNI supports the Native American Tax Parity and Relief Act of 2022; and

BE IT FURTHER RESOLVED, that ATNI urges members of the United States Congress to support and pass the Native American Parity and Relief Act of 2022, which will help strengthen the economics and wellbeing of Tribal communities; and

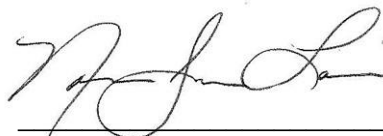
BE IT FINALLY RESOLVED, that ATNI calls upon the President of the United States to sign the Native American Parity and Relief Act of 2022 into law upon its passage by Congress in order to promote equity, fairness, and economic development in Indian Country.

CERTIFICATION

The foregoing resolution was adopted at the 2023 Midyear Convention of the Affiliated Tribes of Northwest Indians, held at the Coeur d'Alene Casino Resort - Hotel in Worley, Idaho, on May 8-11, 2023, with a quorum present.



Leonard Forsman, President



Norma Jean Louie, Secretary