



2023 Midyear Convention Worley, Idaho

Resolution #2023 – 34

“Calling for Legislation to Restore Recognition of the U.S. Constitution’s ‘Indians Not Taxed’ Status and to Promote Economic Growth in Indian Country”

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 United States Constitution recognizes the unique political and legal status of "Indians not taxed" and acknowledges the inherent rights of Indian Tribal Nations and their citizens, including the right to self-governance and territorial sovereignty; and

WHEREAS, Congress has never expressly authorized the taxation of Indian income within tribal lands; instead, it has been the federal courts and the Internal Revenue Service that have rendered decisions on this issue, thereby necessitating legislative clarification and action to reinstate the Constitutionally-recognized status of "Indians not taxed"; and

WHEREAS, the poverty rate among Native Americans was 25.4% in 2019, more than double the national average of 12.3%, with some reservations experiencing poverty rates exceeding 40%; and

WHEREAS, unemployment rates in Indian Country are significantly higher than the national average, with some reservations reporting unemployment rates as high as 80%; and

WHEREAS, a historical lack of investment in Indian Country has resulted in underdeveloped local economies with a scarcity of local businesses and services, forcing tribal citizens to spend their money in nearby off-reservation communities; and

WHEREAS, fully recognizing the Constitutionally-recognized status of "Indians not taxed" would foster growth and economic diversification in Indian Country, spur entrepreneurship and job creation, and ultimately enhance economic growth and self-sufficiency for Indian Tribal Nations; now

THEREFORE, BE IT RESOLVED, that ATNI hereby supports and urges Congress to enact legislation that would:

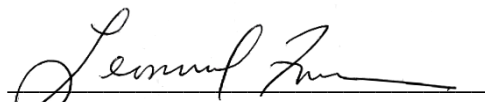
- restore the Constitutionally-recognized status of "Indians not taxed" by granting tax immunity to citizens of Indian Tribes who are bona fide residents during the entire taxable year for all income derived from sources within the Indian Tribe's territory; and
- remove the expiration date for the Indian Employment Credit, making it permanent; and
- exempt Tribal members earning less than \$100,000 from self-employment taxes within the reservation; and
- entitle Indians and Alaska Natives to a 100% credit for contributions or tax payments paid to the Indian tribal government of which they are a member or citizen; and

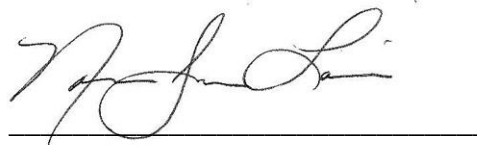
BE IT FURTHER RESOLVED, that this resolution shall be the policy of ATNI until it is withdrawn or modified by subsequent resolution; and

BE IT FINALLY RESOLVED, that this resolution shall be forwarded to all ATNI member Tribes, the National Congress of American Indians, elected officials, and other organizations concerned with the welfare of the Indian people for appropriate action.

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