



2024 Annual Convention Ridgefield, Washington

RESOLUTION #2024 – 52

“CALLING UPON THE UNITED STATES INTERNAL REVENUE SERVICES TO RECOGNIZE TRIBAL LICENSES TO ENGAGE IN CERTAIN ACTIVITIES, THE SAME AS STATES”

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 natural, 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 and individual states require licenses and registrations prior to engaging in certain business activities, and the United States recognizes state licenses and registrations in its regulation of those activities; and

WHEREAS, American Tribal Nations also require licenses and registrations for all persons and businesses engaged in certain activities within their Indian country; and

WHEREAS, several Tribal Nations, their members, and their agents reserved federal rights through treaties exempting their off-reservation activities from state licensing and registration requirements that have the practical effect of burdening the enjoyment or exercise of those treaty protected activities; and

WHEREAS, the states nonetheless use licensing and registration requirements to exercise control over Native peoples and their activities, and by taxing those same activities; and

WHEREAS, the Internal Revenue Service requires fuel suppliers to complete a Form 637 to register for certain activities under IRC sections 4101, 4222, 4662 and 4682; and

WHEREAS, in evaluating a Form 637 application for registration, the IRS is directed to consider whether the applicant has a state license for the activity, amongst other criteria set forth at I.R.S. 4.24.2.3.1(2) and Treas. Reg. 48.4101-1(f)(2); and

WHEREAS, Cougar Den, Inc., a Yakama Nation fuel supplier, has asked the IRS and United States Treasury Department to recognize its Yakama Nation fuel supplier license and to afford that license the same weight in its Form 637 application as it recognizes Cougar Den's Washington state fuel supplier license; and

WHEREAS, Cougar Den, Inc.'s request to the IRS and Treasury is pending; and

WHEREAS, the federal government should recognize licenses and registrations issued by Tribal Nations in the same manner (and having the same effect) as it recognizes equivalent state licenses and registrations; now

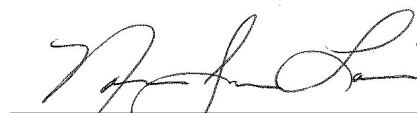
THEREFORE, BE IT RESOLVED, that ATNI hereby calls upon the U.S. Department of Treasury to revise their regulations, such as the Form 637 registration application and Department of Treasury "activities test" to recognize and afford the same weight to Tribal Nation licenses and registrations as they do to equivalent state licenses and registrations; and

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

CERTIFICATION

The foregoing resolution was adopted at the 2024 Annual Convention of the Affiliated Tribes of the Northwest Indians, held at ilani Casino Resort, Ridgefield, Washington on September 29 – October 3, 2024 with a quorum present.


Leonard Forsman, President


Norma Jean Louie, Secretary