



**ATNI Annual 2025 Convention  
Suquamish, Washington**

**RESOLUTION # 2025 – 37**

**“SUPPORT FOR THE TRIBAL TAX AND INVESTMENT REFORM ACT  
OF 2025”**

**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 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 the representatives and advocates for national, regional, and specific tribal concerns; and

**WHEREAS**, the ATNI is a regional organization comprised of American Indians/Alaska Natives and Indian tribal governments 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**, tribal governments, as sovereign entities, provide the same essential governmental functions as states and local governments, including public safety, health care, education, infrastructure, housing, and economic development, yet tribes are routinely denied equal treatment under federal tax law; and

**WHEREAS**, this lack of tax parity has limited the ability of tribal governments to attract investment, issue tax-exempt bonds, and finance infrastructure or community development projects that would otherwise improve the health, safety, and prosperity of tribal citizens; and

**WHEREAS**, the Tribal Tax and Investment Reform Act of 2025 (S.2022), introduced by Senators Catherine Cortez Masto and Lisa Murkowski, builds upon years of bipartisan tribal advocacy to modernize the Internal Revenue Code and correct longstanding inequities in the treatment of tribal governments; and

**WHEREAS**, the Act removes the outdated and restrictive “essential government function” test that has constrained tribal access to tax-exempt bond financing, thereby allowing tribes to issue bonds under the same standards as state and local governments to fund projects such as roads, water systems, and economic infrastructure; and

**WHEREAS**, the Act authorizes tribal governments to issue certain private activity bonds, consequently expanding opportunities for public-private investment partnerships that drive regional growth and job creation in Indian Country; and

**WHEREAS**, the Act also improves fairness and efficiency in other key areas, including the treatment of tribal pension and child support programs, recognition of tribal charities, and equitable access to federal tax credits and services, ensuring that tribal citizens and governments are not disadvantaged relative to their state counterparts; and

**WHEREAS**, achieving tax parity is fundamental to the federal government’s trust and treaty obligations and supports the shared goal of tribal self-governance and economic self-sufficiency; and

**WHEREAS**, this legislation has broad support across Indian Country and among bipartisan members of Congress who recognize that fair and consistent tax policy is essential to strengthening tribal economies and communities; now

**THEREFORE, BE IT RESOLVED**, that the Affiliated Tribes of Northwest Indians fully supports the passage of the Tribal Tax and Investment Reform Act of 2025 (S.2022) and urges Congress to enact this critical legislation without delay; and

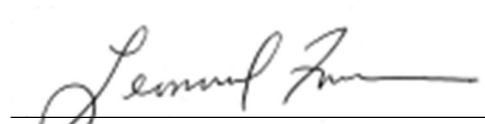
**BE IT FURTHER RESOLVED**, that ATNI calls upon the Administration and the Department of the Treasury to work collaboratively with tribal governments to implement tax code reforms that reflect the sovereign status of tribes and ensure full tax jurisdiction parity with state and local governments; and

**BE IT FURTHER RESOLVED**, that ATNI encourages its member tribes to advocate in support of S.2022 through direct engagement with their congressional delegations and through national intertribal organizations; and

**BE IT FINALLY RESOLVED**, that this will be the policy of Affiliated Tribes of Northwest Indians until it is withdrawn or modified by subsequent resolutions.

**CERTIFICATION**

The foregoing Resolution was adopted at the Affiliated Tribes of Northwest Indians 2025 Annual Convention held at the Suquamish Clearwater Casino Resort in Suquamish, Washington on October 12-16, 2025, with a quorum present.

  
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Leonard Forsman, President

  
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Norma Jean Louie, Secretary