



Affiliated Tribes of Northwest Indians

2007 Winter Conference Portland, Oregon

RESOLUTION #07 – 25

"TRIBAL GOVERNMENT TAX EXEMPT BOND AUTHORITY, 110TH CONGRESS"

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 representatives of and advocates for national, regional, and specific tribal concerns; and

WHEREAS, the Affiliated Tribes of Northwest Indians is a regional organization comprised of American Indians 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 Affiliated Tribes of Northwest Indians; and

WHEREAS, Congress authorized tribes to issue tax exempt bonds for essential governmental functions pursuant to the Indian Tax Status Act, 26 U.S.C. §7871, which statute defines essential governmental function as those customarily performed by state and local governments; and

WHEREAS, the Internal Revenue Service (IRS) is engaged in a rulemaking process to narrowly define essential governmental function in such a manner as to restrict the authority of tribes to issue tax exempt bonds to finance facilities necessary for tribal economic development and the creation of employment opportunities for tribal members; and

WHEREAS, the IRS is also engaged in a campaign to audit tribal tax exempt bond issuances where bond proceeds are used to finance commercial facilities and associated infrastructure, such as golf courses, RV parks, and other convention and hospital related facilities and infrastructure, all of which are customarily performed or provided by state and local governments; and

WHEREAS, Senator Gordon Smith (R-OR) and Senator Max Baucus (D-MT) introduced S. 3567, the Tribal Government Tax-Exempt Bond Parity Act of 2006, in the 109th Congress, in which the bill authorizes tribes to issue tax-exempt bonds for any facility located on their reservation, except for casinos; and

WHEREAS, that ATNI finds that legislation such as S. 3567 is necessary to prevent the promulgation of final IRS regulations narrowly defining essential governmental function thereby restricting tribal use of tax exempt bonds to finance on reservation economic development; now

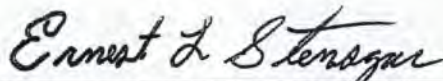
THEREFORE BE IT RESOLVED, that ATNI hereby urges Senator Smith and Senator Baucus to introduce a bill the same as or similar to S. 3567 in the 110th Congress; and

BE IT FURTHER RESOLVED, that ATNI hereby directs its President to present a similar resolution before the mid-year conference of the National Congress of American Indians; and

BE IT FINALLY RESOLVED, that Member Tribes of ATNI shall actively support the passage of the Tribal Government Tax-Exempt Bond Parity Act of 2007 when introduced.

CERTIFICATION

The foregoing resolution was adopted at the 2007 Winter Conference of the Affiliated Tribes of Northwest Indians, held at the Holiday Inn Portland Airport Hotel Portland, Oregon on February 15, 2007, with a quorum present.



Ernest L. Stensgar, President



Norma Jean Louie, Secretary