



2013 Mid-Year Convention Airway Heights, Washington

RESOLUTION #13 -60

UNIFIED TRIBAL COLLABORATION FOR TRIBAL TAX REFORM EFFORTS

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 to 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 the ATNI; and

WHEREAS, recognizing that one of the purposes of ATNI and other national and regional Inter-tribal organizations is to create a stronger and more unified voice for individual tribes when acting in unison with one mind, one heart and one voice on identified initiatives of common concern; and

WHEREAS, acknowledging that Inter-Tribal alliances cannot replace, supersede, or act as substitute for individual member Tribe policy positions and governmental actions, and tribal

leaders have dedicated their time and a great deal of cooperative effort over the last two years to craft a strategic approach built upon common concerns which protects and enhances Tribal sovereignty on behalf of many Tribes together; and

WHEREAS, recognizing that an approach that is multi-pronged, with flexibility to allow Tribes to take advantage of emerging opportunities as well as respond to immediate threats, is necessary to the success of the regional and national effort; and

WHEREAS, in April of 2011, ATNI made a decision to participate actively in the intertribal organization tax effort in partnership with USET, MAST, CATG, NCAI and NAFOA, now known as the **Intertribal Organization Tax Initiative (IOTI)** which is working on a broad array of United States legislative and policy taxation issues; and

WHEREAS, ATNI Tribes and USET Tribes entered into a formal inter-organizational commitment through a covenant of cooperation in 2012 which was reaffirmed in 2013, to create a unified voice for Tribes from both coasts to assist Indian Country in addressing tribes' common concerns on taxation and other matters; and

WHEREAS, Tribal leaders met at ATNI Sovereignty Summits of August 27-28, 2012 and January 9-10, 2013, providing a Northwest Tribal direction to develop a strategic approach based on the common taxation concerns of member tribes, including developing legislative and policy recommendations but primarily looking at administrative solutions which could be implemented by the United States' Executive Branch, and consensus was reached on the following:

- A request for a moratorium on further audits of Tribal governments by the IRS in their efforts to implement the General Welfare Exclusion, affirmed in ATNI Resolution 12-63, and
- A request to the President of the United States and the Secretary of the Treasury to open talks to negotiate Tax Compacts, and
- Direction to ATNI President Fawn Sharp to communicate these proposals in a letter from ATNI to the White House and Congress, and
- At the ATNI Winter Convention, a recommendation from the floor of the General Assembly to draft a regional model tribal tax code be presented, considered and discussed at subsequent ATNI conferences

; and

WHEREAS, on February 15, 2013, ATNI convened a Northwest Tribal Leader Tax Summit, hosted by the Tulalip Tribes, to outline a Northwest tax strategy during which the concept of "government-to-government" relations between Tribes and the United States on the subject of taxation was re-iterated, and the development of a set of foundational Tribal tax principles was called for; now

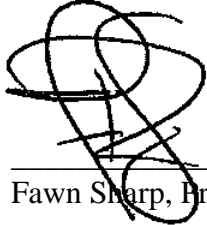
THEREFORE BE IT RESOLVED, that ATNI does reaffirm its support, active participation and commitment to the work of IOTI to assure a strong unified voice for Northwest

Tribes not only on a regional, but a national level, and its commitment to the ATNI-USET Covenant; and

BE IT FURTHER RESOLVED, that the ATNI does reaffirm its decisions from the Sovereignty Summits and Conventions to take a strong stand on the General Welfare Exclusion Policy of the IRS and urges that a moratorium of a minimum of three-years be established on IRS audits and requests actions to provide for formal intergovernmental tax reform discussions and negotiations between American Indian and Alaska Native government representatives and the Federal government representatives at the earliest possible date.

CERTIFICATION

The foregoing resolution was adopted at the 2013 Mid-Year Convention of the Affiliated Tribes of Northwest Indians, held at Northern Quest Resort Casino, Airway Heights, Washington on May 13 – 16, 2013 with a quorum present.



Fawn Sharp, President



Norma Jean Louie, Secretary