

**THE INTER-TRIBAL COUNCIL
Of the FIVE CIVILIZED TRIBES**

Resolution No. 95-15

Indian Tribal government Unemployment Compensation Act Amendments of 1995

WHEREAS, the Inter-Tribal Council of the Five Civilized Tribes is an organization which unites the tribal governments of the Choctaw, Chickasaw, Muscogee (Creek), Seminole and Cherokee Nations, representing over 300,000 Indian people throughout the United States, and

WHEREAS, the status of tribal governments as “governmental entities” is clearly established under the United States Constitution, statutes, and executive policy; and

WHEREAS, the Internal Revenue Service has determined Tribal Governments are not eligible for treatment equal to state, local units of government or nonprofit organizations under the federal Unemployment Tax Act (FUTA); and

WHEREAS, one of the most cherished concepts of American government, fair and equal treatment under the law, demands that the U.S. Congress amend FUTA to affirm that tribal governments should be treated no differently than are state and local units of government for unemployment tax purposes; and,

WHEREAS, in the 103rd Congress legislation was introduced by Senator John McCain and Representative Collin Peterson, which would have amended the Internal Revenue of 1986 to treat Tribal Governments the same as state and local governments for FUTA purposes.

NOW THEREFORE BE IT RESOLVED: that the Inter-Tribal Council supports legislation which will provide for fair and equal treatment of tribal governments by the Internal Revenue Service and,

FURTHER RESOLVES: to inform the Oklahoma Congressional Delegation of the urgent necessity of such legislation and to elicit their assistance in this effort by supporting legislation early in 1995 (the 1st session of the 104th Congress) to provide fair and equal treatment of tribal governments under FUTA.

Adopted by the Inter-Tribal Council of the Five Civilized Tribes meeting in Washington, D.C. on this 7th, day of April, 1995, by a vote of 23 for, 0 against, and 0 abstentions.

 (Signed by Mary Flute-Cooksey for)
Wilma P. Mankiller, Principal Chief
Cherokee Nation

 (Signed by Gregory E. Pyle for)
Hollis Roberts, Chief
Choctaw Nation

 Signed by Bill Fife
Bill Fife, Principal Chief
Muscogee (Creek) Nation

 Signed by Jerry Haney
Jerry Haney, Principal Chief
Seminole Nation

 Signed by Bill Anoatubby
Bill Anoatubby, Governor
Chickasaw Nation