

**A RESOLUTION OF THE INTER-TRIBAL COUNCIL OF THE  
FIVE CIVILIZED TRIBES**

**Resolution 95-48**

**WHEREAS,** the Five civilized Tribes of Oklahoma is comprised of the Cherokee Nation the Chickasaw Nation, the Choctaw Nation, the Muscogee (Creek) Nation and the Seminole Nation; and

**WHEREAS,** the House Ways and Means Mark would impose a corporate tax on the gaming activities conducted by Indian tribes. More specifically, the draft legislation would subject to federal income tax at rates up to 35 percent income earned by an Indian tribe from Class II and Class III gaming activities; and

**WHEREAS,** this proposed tax has the following impact:

- Constituent a direct assault on tribal sovereignty by directly taxing tribal activities for the first time;
- Wrongly equate the sovereign Indian tribal government with tax-exempt organization that are mere creatures of statute;
- Makes no effort to tax the gaming activities of other sovereigns, such as state and local government lotteries;
- Ignores that fact that, as requested by federal law, tribal gaming revenues are applied toward schools, hospitals, youth services, scholarships, low-income housing, and similar tribal government and economic activities; and, by definition is a self imposed progressive tax already complementing less than adequate federal assistance; and
- Substantially hinders tribal efforts to achieve economic self-sufficiency at a time when federal budget cutbacks have severely reduced direct federal assistance to tribes; and
- Represents an increase in tax rates in violation of the House Republican pledge and is potentially subject to a three-fifths Floor vote requirement under the new House rules; and,

**WHEREAS,** the proposed Tax on Indian Gaming is a direct assault on Tribal Sovereignty and jeopardize Tribal efforts to achieve Economic Self-Sufficiency at a time of severe cutbacks in direct federal assistance; and

**WHEREAS,** the pending Interior Appropriations legislation includes severe reductions in direct federal assistance to Indian tribes and in a broad array of federal Indian programs benefiting tribes and their members. In the face of these severe cutbacks in direct federal assistance, the proposed new tax would have the effect of leveling a harsh new financial burden on tribal economic development initiatives; and

**NOW THEREFORE BE IT RESOLVED THAT** the Five Civilized Tribes Executive Board vehemently oppose the proposed tax on Indian gaming since this violates the historical, moral and legal status of Indian Tribes as sovereign entities.

**BE IT FURTHER RESOLVED THAT** the Five Civilized Tribes Executive Board request that the Oklahoma Congressional Delegation oppose any proposed taxation legislation directed at Indian tribes. The proposed new tax on Indian Tribes clearly violates the pledge of the House Republican leadership that there would be no new taxes and does so in the most flagrant way by blithely casting aside several centuries of Indian Sovereign tax immunity.

**BE IT FINALLY RESOLVED THAT** the Five Civilized Tribes of Oklahoma requests that Senator Don Nickles intervene with President Clinton in order to request a veto of this legislation should a majority vote in Congress pass this legislation.

**CERTIFICATION**

We certify that this resolution was considered and adopted at a duty called Executive Meeting of the Five Civilized Tribe held on September 29, 1995 and that the vote was 5 in favor 0 opposed 0 abstained.

Signed by  
Joe Byrd, Principal Chief  
Cherokee Nation

Signed by  
Bill Anoatubby, Governor  
The Choctaw Nation

Signed by  
Hollis Roberts, Chief  
The Chickasaw Nation

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

Signed by  
Jerry Haney, Principal Chief  
Seminole Nation of Oklahoma