

The INTER-TRIBAL COUNCIL of the FIVE CIVILIZED TRIBES

A Resolution Endorsing the Nunes Bill to Promote the General Welfare of Tribal Citizens

Resolution No. 14-06



Bill John Baker
Principal Chief

WHEREAS, the Inter-Tribal Council of the Five Civilized Tribes (ITC) is an organization that unites the Tribal governments of the Cherokee, Chickasaw, Choctaw, Muscogee (Creek), and Seminole nations, representing over 500,000 Indian people throughout the United States; and,



Bill Anoatubby
Governor

WHEREAS, before the United States had formed, Indian nations were independent sovereign nations and it is the policy of the United States to support Indian self-determination and self-governance; and,



Gregory Pyle
Principal Chief

WHEREAS, the United States has a unique government-to-government relationship with Indian Tribes; and

WHEREAS, many Tribal governments provide for the general welfare of their people and communities through tribal governmental programs, services, and benefits; and



George Tiger
Principal Chief

WHEREAS, in Notice 2012-75, the IRS produced draft guidance for IRS agents in the applications of the General Welfare Exclusion (GWE) to Indian nations and their citizens; and,

WHEREAS, this draft guidance wholly fails to appropriately recognize tribal self-governance and Indian self-determination; and



Leonard M. Harjo
Principal Chief

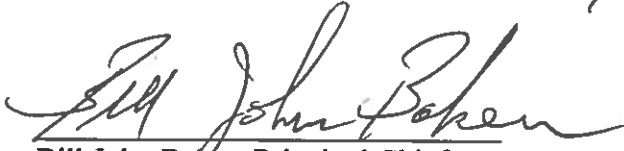
WHEREAS, the Tribal General Welfare Exclusion Act of 2013 (H.R. 3043), sponsored by Congressman Devin Nunes, amends the Internal Revenue Code to exclude from gross income, for income tax purposes, the value of an Indian general welfare benefit; and,

WHEREAS, H.R. 3043 defines "Indian general welfare benefit" as any payment made or services provided to or on behalf of a member of an Indian Tribe under an Indian tribal government program if: (1) such program is administered under specified guidelines and does not discriminate in favor of members of the governing body of the Tribe; and (2) the program benefits are available to any tribal member, are for the promotion of general welfare, are not lavish or extravagant, and are not compensation for services; and,

WHEREAS, H.R. 3043 directs the Secretary of the Treasury to (1) establish a Tribal Advisory Committee to advise the Secretary on the taxation of Indians, (2) establish and require training and education for IRS field agents on federal Indian law and the implementation of H.R. 3043, and (3) suspend audits and examinations of Indian tribal governments and members of Indian tribes and waive any interest or tax

CERTIFICATION

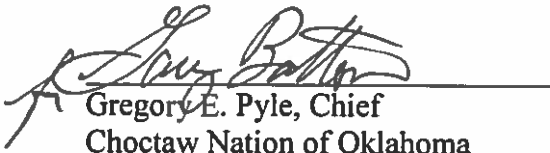
The foregoing resolution was adopted by the Inter-Tribal Council of the Five Civilized Tribes meeting in Shawnee, Oklahoma on this 10th day of January, 2014, by a vote of 21 for 0 against and 0 abstentions.



Bill John Baker, Principal Chief
Cherokee Nation



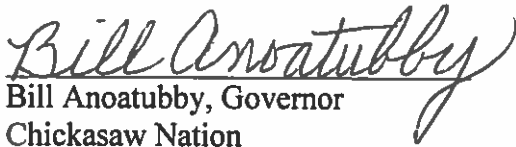
George Tiger, Principal Chief
Muscogee (Creek) Nation



Gregory E. Pyle, Chief
Choctaw Nation of Oklahoma



Leonard M. Harjo, Principal Chief
Seminole Nation of Oklahoma



Bill Anoatubby, Governor
Chickasaw Nation