

The INTER-TRIBAL COUNCIL of the FIVE CIVILIZED TRIBES

A Resolution in Support of Making Permanent the Indian Employment Tax Credit and Accelerated Depreciation on Indian Lands

Resolution No. 21-17



Chuck Hoskin Jr
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, and Muscogee (Creek) representing more than 780,000 Indian people throughout the United States; and



Bill Anoatubby
Governor

WHEREAS, under current federal tax law [45(a) and 168(j) of the Internal Revenue Code] investment credits are available to entities investing economic development dollars on tribal lands; and



Gary Batton
Chief

WHEREAS, the first of these tax credits, accelerated depreciation, allows investors and business owners to accelerate the depreciable rate applied to equipment and personal property associated with economic activity on Indian lands; and

WHEREAS, the second of these tax credits, the employment tax credit, incentivizes hiring of Indian employees and their spouses; and

WHEREAS, these tax credits provide an effective marketing tool for attracting new business development and job creation in Indian Country; and

WHEREAS, both these provisions have expired multiple times in the past and have been extended retroactively; and



David W. Hill
Principal Chief

NOW THEREFORE LET IT BE RESOLVED THAT, the Inter-Tribal Council of the Five Civilized Tribes hereby calls upon the Congress of the United States enact legislation making these tax incentives permanent.

CERTIFICATION

The foregoing resolution was adopted by the Inter-Tribal Council of the Five Civilized Tribes meeting virtually on this 9th day of April, 2021, by a vote of 18 for 0 against and 0 abstentions.

The INTER-TRIBAL COUNCIL of the FIVE CIVILIZED TRIBES

Chuck Hoskin Jr.

Chuck Hoskin Jr., Principal Chief
Cherokee Nation

Bill Anoatubby

Bill Anoatubby, Governor
The Chickasaw Nation

Gary Batton

Gary Batton, Chief
Choctaw Nation of Oklahoma

David W Hill

David Hill, Principal Chief
Muscogee (Creek) Nation