

The INTER-TRIBAL COUNCIL of the FIVE CIVILIZED TRIBES

A Resolution Supporting the Passage of H.R. 4304, otherwise known as the FAIR BET Act

Resolution No. 25-10



Chuck Hoskin Jr.
Principal Chief



Bill Anoatubby
Governor



Gary Balton
Chief



David W. Hill
Principal Chief



Lewis J. Johnson
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 Nation, representing approximately 815,000 Indian people throughout the United States; and

WHEREAS, since the passage of the Indian Gaming Regulatory Act, Tribal Governments have utilized gaming revenues to move towards fiscal independence, strengthen our inherent sovereignty, and provide crucial services to our Tribal members; and

WHEREAS, according to the Economic Impact of Tribes in Oklahoma in 2023, gaming and related activity generated revenues of over \$7.4 billion, a 27% increase since 2019; and

WHEREAS, data collected also showed that 34% of all visits to Oklahoma gaming properties came from outside of the state making it a top industry for tourism; and

WHEREAS, gaming and related operations employed 24,900 individuals paying \$1.2 billion in wages and benefits to Oklahoma workers; and

WHEREAS, on July 4th, 2025, President Donald J. Trump signed H.R.1, the “One Big Beautiful Bill Act” into law; and

WHEREAS, under this new law, as of January 1st, 2026, professional and amateur gamblers will only be allowed to deduct up to 90 percent of their losses against their winnings; and

WHEREAS, this creates an overly punitive tax on gambling and could lead to scenarios where taxpayers face tax liabilities that match or even exceed their net income from gambling activities, potentially driving players to unregulated offshore gambling sites; and

WHEREAS, on July 7th, 2025, Nevada Representative Dina Titus introduced H.R. 4304, otherwise known as the Fair Accounting for Income Realized from Betting Earnings Taxation (FAIR BET) Act that would restore the 100 percent deduction for gambling losses; and

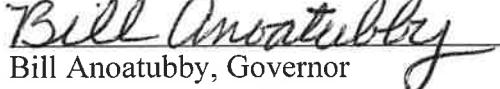
The INTER-TRIBAL COUNCIL of the FIVE CIVILIZED TRIBES

WHEREAS, this Act amends Section 165(d) of the Internal Revenue Code to strike the 90 percent cap and reinstate 100 percent deductibility and has received bipartisan support; and

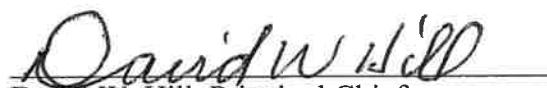
NOW THEREFORE LET IT BE RESOLVED THAT, the Inter-Tribal Council of the Five Civilized Tribes does hereby support the passage of H.R. 4304, or similar legislation, that would repeal the 90 percent cap on gambling losses and restore the 100 percent deductibility.

CERTIFICATION

The foregoing resolution was adopted by the Inter-Tribal Council of the Five Civilized Tribes meeting in Tulsa, Oklahoma on this 11 day of July, 2025, by a vote of 5 for 0 against and 0 abstentions.



Bill Anoatubby, Governor
The Chickasaw Nation



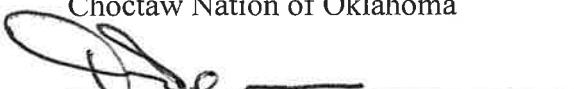
David W. Hill, Principal Chief
Muscogee (Creek) Nation



Gary Batton, Chief
Choctaw Nation of Oklahoma



Chuck Hoskin Jr., Principal Chief
Cherokee Nation



Lewis J. Johnson, Chief
Seminole Nation of Oklahoma