

# NATIONAL CONGRESS OF AMERICAN INDIANS

## The National Congress of American Indians Resolution #SAC-06-043

### TITLE: Opposition to Proposed Regulations by Department of Treasury Regarding Bond Financing



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**WHEREAS**, we, the members of the National Congress of American Indians of the United States, invoking the divine blessing of the Creator upon our efforts and purposes, in order to preserve for ourselves and our descendants the inherent sovereign rights of our Indian nations, rights secured under Indian treaties and agreements with the United States, and all other rights and benefits to which we are entitled under the laws and Constitution of the United States, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise promote the health, safety and welfare of the Indian people, do hereby establish and submit the following resolution; and

**WHEREAS**, the National Congress of American Indians (NCAI) was established in 1944 and is the oldest and largest national organization of American Indian and Alaska Native tribal governments; and

**WHEREAS**, the Internal Revenue Service of the U.S. Department of Treasury have promulgated proposed regulations that appear to change the governance nature of Indian Tribes and serve to restrict their equal access to financial markets by creating barriers to bond financing; and

**WHEREAS**, financial and legal advisors working with Tribes warn that these regulations may be used to redefine governmental authorities and sovereignty of Indian Tribes beyond the scope of the purpose of the regulations; and

**WHEREAS**, there needs to be recognition by the Department of Treasury and any other Federal agency or administration that Indian Tribes are among the most positive influences on the American economy and revitalizing areas in urban and rural communities; and

**WHEREAS**, Congress' legislative history regarding the sale of bonds by Indian Tribal governments does not support a requirement that tribes' governmental function is limited to the amount of time that a state government financed a particular activity; and

**WHEREAS**, the proposed regulations do not create certainty but would only add additional requirements and further hinder Tribes' ability to access financial markets with bond financing; and

WHEREAS, Executive Order 13175 requires all federal agencies undertaking to formulate and implement policies that have tribal implications shall “defer to Indian tribes to establish standards; and in determining whether to establish Federal standards, consult with tribal officials as to the need for Federal standards and any alternatives that would limit the scope of Federal standards or otherwise preserve the prerogatives and authority of Indian tribes.”


NOW THEREFORE BE IT RESOLVED, that the NCAI does hereby express their opposition to proposed regulations promulgated by the Internal Revenue Service and the Department of Treasury relating to the sale of bonds by Indian Tribal governments; and

BE IT FURTHER RESOLVED, that the NCAI calls on Internal Revenue Service and the Department of Treasury to meet federal obligations under Executive Order 13175 before further considering any standards relating to the sale of bonds by Indian Tribal governments; and

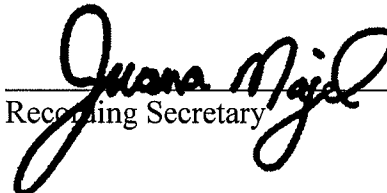
BE IT FINALLY RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2006 63<sup>rd</sup> Annual Session of the National Congress of American Indians, held at the Sacramento Convention Center in Sacramento, California on October 1-6, 2006, with a quorum present.

  
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President

ATTEST:

  
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Recording Secretary