



# NATIONAL CONGRESS OF AMERICAN INDIANS

## The National Congress of American Indians Resolution #REN-13-048

### TITLE: Support for Tribal Empowerment Zones

**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**, Indian Country reflects some of the poorest and underdeveloped lands within the interior boundaries of the United States; and

**WHEREAS**, Indian gaming is not a comprehensive solution to the economic challenges facing Indian Country as many tribes are unable to own and operate highly profitable gaming enterprises; and

**WHEREAS**, President Obama and Members of Congress have expressed their commitment over the years to supporting tribal self-determination by encouraging job creation and economic development in Indian Country; and

**WHEREAS**, previous efforts to promote job creation and economic development in Indian Country such as the Accelerated Depreciation and the Indian Employment Tax Credits have been inadequate to address the broad needs of Indian Country because they have not been made permanent within the Internal Revenue Code and have not been adequate to meet the challenge of stimulating economic development in Indian Country; and

**WHEREAS**, on May 15, 2013, Senator Max Baucus and the U.S. Senate Finance Committee reported for consideration a tax reform option for Indian Country to establish Tribal Empowerment Zones that would create “a ten-year, tax-free zone for selected areas of Indian country in which economic activity would not be subject to any federal, state, or local income, sales, or excise taxes”; and

**WHEREAS**, on May 6, 2013 the U.S. Congress Joint Committee on Taxation reported to the U.S. House Ways & Means Committee the option of establishing Tribal Empowerment Zones in Indian Country; and

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#### NCAI HEADQUARTERS

1516 P Street, N.W.  
Washington, DC 20005  
202.466.7767  
202.466.7797 fax  
www.ncai.org

**WHEREAS**, the establishment of Tribal Empowerment Zones within Indian Country has the potential for allowing Indian tribal governments and individual Indians to establish commercial partnerships that will create jobs and promote economic development where it is very desperately needed to help Indian tribal governments and Indian people; and

**WHEREAS**, efforts led by Senator Max Baucus and Representative Dave Camp to reform the U.S. Tax Code are vigorously underway and time is of the essence to support tax reform efforts that can assist Indian Country.

**NOW THEREFORE BE IT RESOLVED**, that NCAI supports efforts being taken to reform the U.S. tax code to include provisions that will promote job creation and economic development within Indian Country through the establishment of Tribal Empowerment Zones.

**BE IT FURTHER 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 2013 Midyear Session of the National Congress of American Indians, held at the Atlantis Casino from June 24 - 27, 2013 in Reno, Nevada with a quorum present.

  
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President

**ATTEST:**

  
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Recording Secretary