United South and Eastern Tribes, Inc.

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Submitted electronically via:
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Senator Dean Heller
Co-Chair
Senate Finance Committee Working Group
on Community Development and Infrastructure
324 Hart Senate Office Building
Washington, DC 20510

Senator Michael Bennet
Co-Chair
Senate Finance Committee Working Group
on Community Development and Infrastructure
261 Russell Senate Office Building
Washington, DC 20510

Dear Senators Heller and Bennet:

On behalf of United South and Eastern Tribes (USET), we submit the attached proposals for inclusion in comprehensive tax reform legislation produced by the Senate Finance Committee. USET is a non-profit, inter-tribal organization representing 26 federally recognized Indian Tribes from Texas to Florida and up to Maine.[1] USET is dedicated to enhancing the development of federally recognized Indian Tribes, to improving the capabilities of Tribal governments, and assisting USET Member Tribes in dealing effectively with public policy issues and in serving the broad needs of Indian people.

As the Senate Finance Committee and its working groups contemplate the necessary overhaul of our nation's broken tax code, USET urges the addition of policies that recognize and protect the sovereignty of Tribal governments. Though numerous laws, treaties, Supreme Court decisions, and the U.S. Constitution reflect and uphold the status of Tribes as sovereign governments, parts of the U.S. tax code continue to be applied in a manner inconsistent with this status, creating jurisdictional uncertainty, hampering the provision of vital government services to Tribal citizens, and discouraging Tribal self-determination and investment in Indian Country.

USET calls on the Congressional tax writing committees to incorporate the attached proposals into tax reform or other tax legislation in order to develop a Tax Code that:

- encourages private investment and stimulates business activities in Indian Country;
- provides Tribes with full access to government financing tools;

[1] USET member Tribes include: Alabama-Coushatta Tribe of Texas (TX), Aroostook Band of Micmac Indians (ME), Catawba Indian Nation (SC), Cayuga Nation (NY), Chitimacha Tribe of Louisiana (LA), Coushatta Tribe of Louisiana (LA), Eastern Band of Cherokee Indians (NC), Houlton Band of Maliseet Indians (ME), Jena Band of Choctaw Indians (LA), Mashantucket Pequot Indian Tribe (CT), Mashpee Wampanoag Tribe (MA), Miccosukee Tribe of Indians of Florida (FL), Mississippi Band of Choctaw Indians (MS), Mohegan Tribe of Indians of Connecticut (CT), Narragansett Indian Tribe (RI), Oneida Indian Nation (NY), Passamaquoddy Tribe at Indian Township (ME), Passamaquoddy Tribe at Pleasant Point (ME), Penobscot Indian Nation (ME), Poarch Band of Creek Indians (AL), Saint Regis Mohawk Tribe (NY), Seminole Tribe of Florida (FL), Seneca Nation of Indians (NY), Shinnecock Indian Nation (NY), Tunica-Biloxi Tribe of Louisiana (LA), and the Wampanoag Tribe of Gay Head (Aquinnah) (MA).

- ensures that revenues generated within Tribal territories are retained by Tribes for Tribal economy building and are not subject to taxation by state and local jurisdictions

- respects elected leader decision-making with regard to determining the well-being of Tribal citizens, including advancing and protecting social, cultural and ceremonial practices;

- advances the ability of Tribes to build an economic base and create employment opportunities;

- promotes certainty of jurisdiction, certainty to the capital markets, and certainty in tax policy to sustain economic growth and foster economic partnerships.

Tribes across the country, including USET Member Tribes, are simply seeking parity as governments and tax fairness for their citizens under the U.S. tax code. The attached recommendations provide numerous opportunities for the Senate Finance Committee and others in Congress to achieve this parity, as well as promote the economic independence of Tribal nations and the corresponding benefits to surrounding communities. It is with these interests in mind that we strongly encourage the Committee to adopt our proposals as part of any tax reform legislation.

USET values the opportunity to provide input to the Committee and the Community Development and Infrastructure Working Group on these important matters and appreciates the gravity of the task at hand. With this in mind, please know that we stand ready to assist in the development of tax reforms that benefit our nation as a whole, including Indian Country. Should you have questions or require additional information, please do not hesitate to contact Ms. Liz Malerba, USET Director of Policy and Legislative Affairs, at [redacted] or by email at [redacted]

Sincerely,

Brian Patterson
President

Kitcki A. Carroll
Executive Director

CC: USET member Tribes
Wanda Janes, USET Deputy Director
Liz Malerba, USET Director of Policy and Legislative Affairs
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