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NIEA Resolution 07-13

TITLE: To dedicate federal tax revue assessed by existing federal law on Indian gaming per capita payments to the Secretary of the Interior for Indian Education, Health Care, Economic Development, and Infrastructure

WHEREAS, the National Indian Education Association (NIEA) was established in 1969 for the purpose of advocating, planning, and promoting the unique and special education needs of American Indians, Alaska Natives, and Native Hawaiians; and

WHEREAS, NIEA as the largest national Indian organization of American Indians, Alaska Natives, and Native Hawaiian educators, administrators, parents, and students in the United States, provides a forum to discuss and act upon issues affecting the education of Indian and Native people; and

WHEREAS, through the unique relationship with Indian nations and tribes, the federal government has established programs and resources to meet the educational needs of American Indians, Alaska Natives, and Native Hawaiians, residing on and off their reserved or non---reserved homelands; and

WHEREAS, in *California v. Cabazon* (1987), the Supreme Court reaffirmed the inherent right of Indian tribes to conduct Indian gaming as an essential element of Tribal self---government, free from State interference;

WHEREAS, in 1988, Congress enacted the Indian Gaming Regulatory Act (IGRA) to promote Tribal economic development, self---sufficiency, and strong Tribal governments;

WHEREAS, under IGRA, per capita payments derived from Indian gaming revenues are subject to Federal taxation, 25 U.S.C sec. 2701(b)(3)(D); and

NOW THEREFORE BE IT RESOLVED, that Congress should dedicate the Federal tax revenue collected from Indian gaming per capita payments to the Department of the Interior for tribal governments in need of assistance for the following purposes:

- *25% for early childhood, elementary and secondary education, with an emphasis on after school programs;
- *25% for tribal colleges, college scholarships and post-graduate education;
- *25% for health care, with an emphasis on children's health care and long---term elder care facilities;
- and
- *25% for tribal economic development and tribal infrastructure.

BE IT FINALLY RESOLVED, that the Tribal Government Tax Status Act, 26 U.S.C. sec. 7871 should be amended to add subsection (f) to require the aforesaid dedication for Federal tax revenue to the Department of the Interior for the benefit of Indian tribes as set forth above;

Provided that this measure shall not increase the Federal taxes on per capita payments and the funds so derived may not be used to offset appropriations required by treaty, statute or existing Federal Indian policy.