



# NATIONAL CONGRESS OF AMERICAN INDIANS

## The National Congress of American Indians Resolution #DEN-07-060

### TITLE: Tax Treatment of Public Charities Formed and Funded by Tribes

**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**, under current federal tax law, the public charity status of Section 501(c)(3) organizations funded by or formed to support Indian tribal governments is unclear; and

**WHEREAS**, the tax treatment of such charitable organizations funded by or formed to support federal, state and local governments is made clear by specific provisions of the Internal Revenue Code (e.g., provisions treating such government funding as public support); and

**WHEREAS**, it is consistent with the Tribal Government Tax Status Act of 1982 (codified as Section 7871 of the Internal Revenue Code) to treat tribal governments the same as other units of government for federal tax purposes.

**NOW THEREFORE BE IT RESOLVED**, that the NCAI does hereby support the passage by Congress of legislation amending Section 7871 of the Internal Revenue Code using language identical to that contained in Section 153 of the Senate-passed version of the Tax Administration Good Government Act (H.R. 1528, 108<sup>th</sup> Congress) which would have done the following—

(1) treat tribal funding as public support for purposes of Section 170(b)(1)(A)(vi) (i.e., the public charity classification test that is satisfied on the basis of the amount of support a charity derives from "public" sources ), and

(2) treat charitable organizations formed to support Indian tribal governments the same as organizations formed to support state, local and federal governments for purposes of Section 509(a)(3) (i.e., the public charity classification test that is satisfied by virtue of the organization being formed to support a state, local or federal government or governmental unit); and

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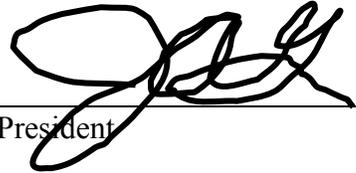
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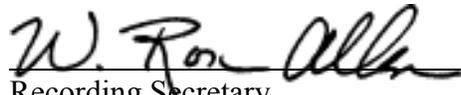
**BE IT FURTHER RESOLVED**, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

**CERTIFICATION**

The foregoing resolution was adopted by the General Assembly at the 2007 Annual Session of the National Congress of American Indians, held at the Hyatt Regency Denver at the Colorado Convention Center in Denver, Colorado on November 11-16, 2007, with a quorum present.

  
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President

**ATTEST:**

  
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Recording Secretary