

# COLT

## COALITION OF LARGE TRIBES

Mandan, Hidatsa and Arikara Nations / Oglala Sioux Tribe / Navajo Nation / Sisseton Wahpeton Sioux Tribe / Blackfeet Tribe of Montana / Rosebud Sioux Tribe / Spokane Tribe / Cheyenne River Sioux Tribe / Ute Indian Tribe / Shoshone-Bannock Eastern Shoshone / Fort Belknap

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**Title: THE COALITION OF LARGE TRIBES. HEREBY SUPPORTS THE ROSEBUD SIOUX TRIBES SUBCHAPTER S LEGISLATION.**

Resolution: **ABQ - 10 - 04/26/2018**

**WHEREAS**, the Coalition of Large Tribes (COLT) was formally established in early April 2011, and is comprised of Tribes with large land base, including the Mandan, Hidatsa and Arikara Nations, the Oglala Sioux Tribe, the Crow Tribe, the Navajo Nation, the Sisseton Wahpeton Sioux Tribe, the Blackfeet Tribe of Montana, the Rosebud Sioux Tribe, Northern Ute, Shoshone Bannock, Colville Confederated Tribes, Ft. Belknap and the Cheyenne River Sioux Tribe. COLT is chaired by Chairman Russell Begaye of the Navajo Nation; and

**WHEREAS**, COLT was organized to provide a unified advocacy base on all issues affecting Tribes that govern large trust land bases and that strive to ensure the most beneficial use of those lands for tribes and individual Indian landowners; and

**WHEREAS**, the Federal Government has a unique legal and political relationship with Tribes, which is recognized in the U.S. Constitution, statutes, and Supreme Court decisions; and

**WHEREAS**, Congress has a legitimate interest in promoting the economic and political self-sufficiency of Tribes as a means to fulfill the government's unique obligations towards Native Americans; and

**WHEREAS**, based on the United States Constitution numerous treaties, the United States has a fiduciary duty to Indian Tribes and individual Indians as beneficiaries; and

**WHEREAS**, because the United States has failed to live up to its strict fiduciary trust duties to Indian tribes and individuals, many Indian communities are currently suffering high unemployment, low per capita income and extreme poverty; and

**WHEREAS**, many tribal communities currently lack the basic infrastructure and start-up capital necessary to initiate strong viable tribal businesses; and

**WHEREAS**, federal monies to promote and enhance tribal economic development have always been limited, and are less available today because of the limitations that the Congress has imposed on new federal spending; and

**WHEREAS**, tribes have shown that they can achieve real economic success when given the opportunity and the flexibility to make their own economic development decisions; and

**WHEREAS**, one way of providing tribes with increased business development options is to authorize federally recognized tribes to form closely held corporations which can elect to operate under Subchapter S of Chapter 1 of the United States Tax Code; and

**WHEREAS**, this new business development option will allow federally recognized tribes to create jobs and bring much needed income and business investment to their tribal communities and to potentially purchase interests in existing corporations organized under Subchapter S of Chapter 1 of the United States Tax Code; and

**WHEREAS**, this request is consistent with the economic development policies advanced by tribal leaders throughout the United States.

**WHEREAS**, the Coalition of Large Tribes (COLT) Executive Director Legislative Affairs, will deliver said resolution to the COLT Congressional Delegations and proper Committees and work with them on said resolution; and

**NOW THEREFORE BE IT RESOLVED**, that the COLT calls on the United States Congress to amend Section 1361 of the Federal Tax Code to authorize federally recognized Tribes to form new Corporations and elect to operate those Corporations under Subchapter S of the United States Tax Code, 26 U.S.C. §; and

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

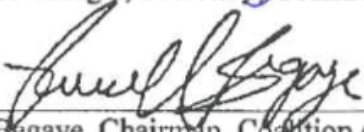
#### **CERTIFICATION**

This resolution was enacted at a duly called meeting of the Coalition of Large Tribes held in Albuquerque, New Mexico on April 26th, 2018, at which a quorum was present, with the resolution approved unanimously.

Dated this 26<sup>th</sup> day of April 2018.

Attest:

  
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David Browneagle, Secretary, Coalition of Large Tribes

  
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Russell Begaye, Chairman, Coalition of Large Tribes