



SQUAXIN ISLAND TRIBE

RESOLUTION NO. 14-86

of the

SQUAXIN ISLAND TRIBAL COUNCIL

WHEREAS, the Squaxin Island Tribal Council is the Governing Body of the Squaxin Island Tribe, its members, its lands, its enterprises and its agencies by the authority of the Constitution and Bylaws of the Squaxin Island Tribe, as approved and adopted by the General Body and the Secretary of the Interior on July 8, 1965; and

WHEREAS, under the Constitution, Bylaws and inherent sovereignty of the Tribe, the Squaxin Island Tribal Council is charged with the duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources and rights of the Tribe; and

WHEREAS, the Tribe is a federally-recognized Indian Tribe possessing reserved powers, including the powers of self-government; and

WHEREAS, the Squaxin Island Tribal Council has been entrusted with the creation of ordinances and resolutions in order to fulfill their duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources of the Tribe; and

WHEREAS, the Squaxin Island Tribal Council by prior resolution submitted for approval a new ordinance governing business leases of tribal lands consistent with the Helping Expedite and Advance Responsible Tribal Home Ownership Act of 2012, H.R. 205, 112th Cong. (2012) ("HEARTH Act"); and

WHEREAS, review of that ordinance by the Bureau of Indian Affairs is still pending; and

WHEREAS, recent meetings with the Washington State Department of Revenue have revealed uncertainty among state officials as to the taxability of leasehold or possessory interests in tribal lands, and related improvements and activities;

NOW THEREFORE BE IT RESOLVED, that the Squaxin Island Tribal Council hereby adopts the following as a new section in Chapter 6.48 of the Squaxin Island Tribal Code, to be effective on its approval by the Bureau of Indian Affairs:

6.48.105 State Taxation.

Subject only to applicable Federal law, no fee, tax, assessment, levy or charge imposed by a State or political subdivision of a state shall apply to permanent improvements on land leased under a Business Lease, activities under a Business Lease conducted on the leased premises, or the leasehold or possessory interest under a Business Lease. This Section shall prevent state taxation to the full extent 25 U.S.C. §162.017 would prevent taxation had the lease been approved directly by the Bureau of Indian Affairs.

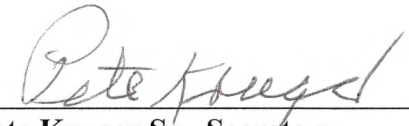
NOW BE IT FURTHER RESOLVED, that the Squaxin Island Tribal Council directs the Tribal Administrator and Legal Department to take such steps as are necessary to secure the Bureau of Indian Affairs' approval of the supplemental section and the previously submitted ordinance.

CERTIFICATION

The Squaxin Island Tribal Council hereby certifies that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this 11th day of December, 2014, at which time a quorum was present and was passed by a vote of 6 for and 0 against, with 0 abstentions.



David Lopeman, Chairman

Attested by: 

Pete Kruger Sr., Secretary



Arnold Cooper, Vice Chairman