



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians  
Resolution #REN-13-075

**TITLE: In Support of Legislation to Address the Improper State Taxation of  
Reservation-Domiciled Service members**

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NCAI HEADQUARTERS

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**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**, American Indians have fought in every war for the United States since the American Revolution and currently serve in the United States Armed Forces at a higher rate than any other ethnic group, many having paid the ultimate sacrifice for their effort; and

**WHEREAS**, federal law prohibits states from taxing the pay of military service members who are not a domiciliary of that state; and

**WHEREAS**, for up to twenty-four years, the U.S. Department of Treasury improperly withheld military pay for states, from American Indian service members domiciled on reservations in twenty-six states; and

**WHEREAS**, honoring the dedication of American Indian service members and veterans and upholding the federal trust responsibility are both moral and legal reasons for the United States Congress to restore pay to eligible American Indian veterans and service members who had state income tax illegally withheld from their military pay by the Department of Treasury; and

**NOW THEREFORE BE IT RESOLVED**, that the NCAI does hereby call upon its members and member Tribes to urge Congress to restore pay to eligible service members and veterans who were illegally taxed by the state in which they were domiciled on their reservation during their time of military service; and

**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 2013 Midyear Session of the National Congress of American Indians, held at the Atlantis Casino from June 24 - 27, 2013 in Reno, Nevada with a quorum present.

  
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President

**ATTEST:**

  
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Recording Secretary