

CHAMBER OF COMMERCE
OF THE
UNITED STATES OF AMERICA

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The Honorable Mike Thompson
Chairman
Subcommittee on Select Revenue Measures
Committee on Ways & Means
U.S. House of Representatives
Washington, DC 20515

The Honorable Adrian Smith
Ranking Member
Subcommittee on Select Revenue Measures
Committee on Ways & Means
U.S. House of Representatives
Washington, DC 20515

Dear Chairman Thompson and Ranking Member Smith:

The U.S. Chamber of Commerce appreciates your committee holding the hearing entitled “Examining the Impact of the Tax Code on Native American Tribes.” We believe a hearing on this topic is overdue, especially in light of the fact that tribal tax initiatives were not fully addressed in the Tax Cuts and Jobs Act (P.L. 115-97).

Of primary importance to the Chamber is the incorporation of Congressman Kind’s H.R. 2484, the “Tribal Tax and Investment Reform Act,” into any bill your subcommittee ultimately drafts for consideration. H.R. 2484 would provide parity for sovereign tribes relative to states in both bonding and pension plans. Regarding bonding, this bill would remove the “essential government function” test that applies only to sovereign tribes, thus ensuring tribes would be able to engage in economic activity for the benefit of their constituency just as states currently do. Further, with respect to pension plans, H.R. 2484 would acknowledge Native American tribes as sovereign entities by providing “governmental” status to plans established and maintained by sovereign tribes; thus, promoting parity between states and sovereign tribes.

Provisions of H.R. 2484 would also put tribal sovereigns on an equal footing with how states currently operate for certain tax purposes pertaining to charities, child support enforcement, and adoptions, which would further promote economic development within Indian Country.

In addition, the Chamber is supportive of consensus language that would expand the low-income community definition relative to the New Markets Tax Credit to include tribal communities. We believe this expansion could boost local tribal communities by incentivizing economic development, thereby building human capital.

The Chamber thanks you for your leadership on this important issue.

Sincerely,



Neil L. Bradley

cc: Members of the Subcommittee on Select Revenue Measures