

# Indian Taxation

February 27-28, 2012 - Las Vegas, NV

CLASS ID: LW007LASVE

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**Phone:** Call 1-800-992-4489, Monday-Friday, 9:00 a.m.-5:30 p.m. EST.

**Fax:** Complete the registration form and fax to 703-352-2323 anytime. Payment must be received at our office prior to the start of the session.

**Mail:** Return registration form and payment to:  
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3702 Pender Dr., Suite 300  
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**Online:** At [www.falmouthinstitute.com](http://www.falmouthinstitute.com)

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*Advanced payment by credit card or check is required. Purchase orders do not constitute payment. Registrations must be received 10 business days before the class start date. After this date, registrations will be taken on a space-available basis and a \$25 late registration fee will be charged.*

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Arm yourself with information on taxation updated for 2012.

# Indian Taxation

FEBRUARY 27-28, 2012 • LAS VEGAS, NV

**In this information-packed class, you'll explore:**

- › Tribal legal authority to enact specific taxes
- › The latest IRS stance on the Doctrine of General Welfare and how it impacts economic development
- › Recent developments in the state taxation of tobacco and gasoline
- › Types of taxes tribal organizations must pay
- › Taxation of tribally owned non trust land

Get the most up-to-date IRS opinions on Indian taxation.



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# Indian Taxation

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*This class is perfect for tribal officials, finance officers, tax commissioners and attorneys.*

As sovereign governments, Indian tribes have the power to impose taxes on people and activities within their territories. At the same time, the Internal Revenue Service is claiming the authority to tax certain benefits that tribes provide to members, such as per capita payments. Further complicating matters, tribal governments must fight a relentless barrage of taxation efforts by powerful congressional representatives as well as state and local governments. U.S. Supreme Court decisions have only raised more questions and posed more challenges for tribal leaders and representatives.

The intricacies of Indian taxation are increasing; therefore, you need to arm yourself with the most up-to-date information about this complex area of Indian law. During this class, you'll discuss your tribe's taxing authority, tribal tax code development and federal laws that formulate these policies. You'll learn about the treatment of tribes under the federal Internal Revenue Code (IRC) and examine the most recent Supreme Court cases regarding taxation, including *Miccosukee vs. IRS*, and the threat of congressional attempts to allow the taxation of tribes.

## TOPICS INCLUDE

### General Principles and Definitions

- The power to tax
- Goals of taxation
- Conflicts and goals

### Federal Policy Periods

- Federal policy periods
- Definitions

- Federal preemption
- Tribal preemption
- Indian Commerce Clause
- P.L. 83-280
- The "geographical component"
- Legal and economic incidence of taxes
- State income tax case law
- State sales and excise tax case law
- Shifting legal incidence to the non-Indian

- Tribal tax considerations
- Types of taxes
- Tribal legal authority to enact specific taxes
- Administration and payment
- Tourism tax

### Taxation of Tribal Fringe Benefits

- Gifts of nominal value
- Employee achievement awards
- Fringe benefits
- Vehicles for business and personal use
- Insurance and health benefits
- Sick pay plans and reporting
- Cafeteria and dependent assistance plans
- Adoption assistance plans
- Employee meals and lodging
- Educational assistance
- Scholarships and fellowships
- 401(k) plans
- Per capita payments
- Taxability of travel expenses
- Non-vouchered travel expenses

## Gain the knowledge that you need to better serve your tribe.

### Federal Taxes

- Federal taxation of individual Indians
- The general rule
- Exceptions to the general rule
- Federal taxation of Indian estates
- IRS Doctrine of General Welfare
- Federal income taxation and Indian tribes
- Other federal taxes imposed on tribes:
  - Employment and/or withholding taxes
  - Federal excise taxes
  - Native American arts and crafts
- Case studies (Revenue Ruling 67-284; Revenue Ruling 59-354)

- State authority to impose tax collection on reservation land
- The dominance of federal preemption
- State taxation of Indian property
- Estate and inheritance taxes
- Taxing tobacco purchased via the Internet
- Real property taxes
- Tax agreements
- Tax-exempt bonds

### Tribal Taxes

- The need and the power to tax
- Exercising the power to tax
- Providing service to non-Indians
- The preemptive power of tribal taxes
- Attempts to limit tribal taxing power — The Commerce Clause and other arguments
- Equal protection

### State Taxes

- Basic concepts of tribal sovereignty
- Infringement

### Relevant Court Cases

- *Miccosukee v. IRS*
- *Wagnon v. Prairie Band Potawatomi Nation*
- *Sherrill v. Oneida Indian Nation of New York*
- Impact of cases on Indian taxation issues
- Tobacco tax cases

*Topics subject to change.*

## ON-SITE TRAINING AND TECHNICAL ASSISTANCE

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road, cut back on travel costs and give everyone the knowledge they need to succeed. Visit [www.falmouthinstitute.com](http://www.falmouthinstitute.com) or call 1-800-992-4489 x119 for more information on our customized on-site training and technical assistance solutions.

Our team is also able to provide technical assistance and hands-on support to

help guide you through the complex legal challenges you're facing. Do you have questions about compliance and regulatory issues? Does your tribal council need strategic planning sessions? Are you facing jurisdiction or tax challenges? Are you considering making changes to your tribal constitution or bylaws?

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