

Avoiding Unwarranted Tribal Taxation



September 9-10, 2008

Las Vegas, NV

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Information

One of the fundamental powers for any sovereign government to survive and flourish, is the power to assess and levy taxes. Felix Cohen, perhaps the most renowned authority on Indian legal issues, stated that "[taxation] is an inherent attribute of tribal sovereignty... [and is] a proposition which has never been successfully disputed."

Although several tribal governments have exercised the right to tax, many are still reluctant to enact and implement this power. Yet, to sustain its sovereignty and maintain its fiscal well being, a tribal government must be able to resort, at will, to its power to levy taxes and stave off such challenges to this right as the resolution proposed by the National Council of State Legislatures in restricting Indian taxation authority. The major objective of any form of taxation should be to raise sufficient revenue to finance needed government services. Tribal governments can exercise this power by enacting comprehensive, fair and progressive tax ordinances.

This two-day seminar will address such key information as the taxing authority of tribes, tribal taxation ordinance development, the rights of taxpayers, exemptions and waivers, possible conflicts, and tax collection methodologies.

Registration Fee: \$569.00

Call Today! (800) 888-1027

Topics to Include:

Day 1: 9:00am to 4:30pm

General Session

- Authority to impose taxes
- Authority over land, persons, transactions and activities
- Exercising Tax Authority

Delegation of Authority

Due Process

Indian Civil Rights Act

Ordinances

Tribal Constitution

- Enacting a Tribal Tax Code

Credits

Exemptions

Liens and Penalties

Obligations

Procedure for Payment

Rates

Reductions

Remedies

Sever ability

Statute of Limitations

Tax Records

Day 2: 9:00am to 4:30pm

General Session

- Establishing a tax administration entity
- Administering the tax-educating and assisting the taxpayer
- State and Federal taxation of Indians
- The interstate and Indian Commerce Clauses
- Indian Tax Status Act
- Various Current Tax Issues

Cigarettes

Fishing

Gasoline

Hunting

Natural Resources

Rights of Way

Register Here

Yes! Please register _____ people for the Avoiding Unwarranted Tribal Taxation in Las Vegas, NV on September 9-10, 2008. Registration is \$569.00/person. Group discounts are available, by request, for 4 or more.

Last Name: _____ First: _____ MI: _____ Title: _____

Organization: _____ Department: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: (____) _____ Fax: (____) _____ E-Mail Address: _____

PO#: _____ or Check #: _____

Card Type: VISA Master Card American Express Diners Club Discover Card

Credit Card # _____ Exp. Date: _____/_____/_____

Names on Credit Card: _____ Signature: _____

Registration and Cancellation policy: Substitutions may be made at any time. Cancellations must be confirmed in writing with DCIAmerica 10 business days prior to the session's start date. If payment has already been received, you will receive a full tuition credit, good for one (1) year, less a \$100 processing fee. If payment has not been received, you will only be charged the \$100 processing fee. Cancellations confirmed within 10 business days prior to the session's start date will be charged the full tuition cost. If DCIAmerica cancels for any reason, you will receive a full tuition credit. DCIAmerica retains the right to substitute instructors when necessary. DCIAmerica is not responsible for non-refundable airline tickets and other expenses.

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