

A motion by Kansas to amend the SSUTA relating to Tribal Governments:

The purpose of this amendment is to begin admitting larger, multistate tribal governments that wish to simplify their sales and use taxes and gain the benefits of voluntary compliance in anticipation of passage of federal legislation.

Section 706: TRIBAL GOVERNMENT MEMBERSHIP.

A. Status as a Tribal Member

Any federally recognized Indian Tribe or Tribes whose boundaries of its federally established reservation cross the borders of one or more States, and that imposes a generally applicable sales tax may petition to become a Tribal Member under the Agreement without regard to whether any or all of the States in which their territory lies are Member States.

B. Requirement for Member Status:

If the effect of such federally recognized Indian Tribe's law, rules, regulations, and policies is compliant with each of the terms of the Agreement, the Governing Board shall consider such Tribe for admission as a Tribal Member to the Agreement on the same basis as States.

C. Compliance with Agreement Provisions:

Tribal Members shall comply with all the terms of this Agreement applicable to Member States in order to receive the benefits of membership.

D. Membership On The Governing Board:

Member Tribes shall be represented on the Governing Board by at least 1 member.

E. Sovereignty

Nothing in this Agreement shall be construed as

- (1) diminishing either an Indian Tribe's or a State's sovereignty or characterizing an Indian Tribe as a State for other purposes;
- (2) affecting existing tax agreements between Indian Tribal Governments and States;
- (3) preventing Indian Tribal Governments and States from entering into bilateral agreements for the collection and allocation of sales taxes (whether or not such bodies are admitted as Member States to the Agreement).