

P R O G R E S S R E P O R T

EXCISE TAXES ON INDIAN LANDS STUDY COMMITTEE

January, 1988

The Excise Taxes on Indian Lands Study Committee was established by the Legislative Council to study and make recommendations relating to the imposition and collection of state excise taxes on Indian lands.

Members serving on the Study Committee are:

Senator Emil J. Husak, Co-chairperson
Representative Tony Bisignano, Co-chairperson
Senator Hurley Hall
Senator Jack Hester
Representative Thomas Fey
Representative Virgil E. Corey
Ms. Mona Bearskin
Mr. Louis Mitchell*
Mr. Keith Davenport*

*These members replaced Mr. Homer Bear, Jr. and Mr. Don Wanate, respectively, as a result of tribal elections.

The Study Committee was granted two meetings which were held on December 1, 1987, and January 6, 1988.

At those two meetings, the Study Committee heard oral presentations from the Department of Revenue and Finance on the general rules and procedures followed by the Department on taxation relating to Indians and Indian lands and from Mr. James Fenelon of the Bureau of Indian Affairs relating to the Sac and Fox Settlement at Tama. Information was distributed and discussed concerning United States Supreme Court rulings relating to the imposition and collection of state excise taxes on Indian lands and how other states were handling the issues involved in their excise taxes with regard to transactions occurring on Indian lands or involving Indians.

At the last meeting, the Study Committee approved the drafting of a bill proposal by the Legislative Service Bureau in conjunction with the Meskwaki and Winnebago Indian tribes based on the concept of Senate File 512. The Study Committee also approved the requesting of another meeting to consider this bill proposal and the continuation of the Study Committee through the 1988 interim. A letter to the Legislative Council to this effect is being submitted.

Excise Progress
mg/dg/20