

105TH CONGRESS
1ST SESSION

H. R. 1168

To encourage competition and tax fairness and to protect the tax base
of State and local governments.

IN THE HOUSE OF REPRESENTATIVES

MARCH 20, 1997

Mr. ISTOOK (for himself, Mr. VISCLOSKEY, Mr. GRAHAM, Mr. COBLE, Mr. SNOWBARGER, Mr. MCINTOSH, Mr. WATKINS, Mr. SOLOMON, Mr. WHITFIELD, Mr. BARCIA, Mr. LATHAM, Mr. COBURN, Mr. LUCAS of Oklahoma, Mr. WATTS of Oklahoma, and Mr. MORAN of Kansas) introduced the following bill; which was referred to the Committee on Resources

A BILL

To encourage competition and tax fairness and to protect
the tax base of State and local governments.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. AGREEMENT REQUIRED BEFORE LANDS MAY**
4 **BE TAKEN INTO TRUST.**

5 The Secretary of the Interior may not take land into
6 trust for the benefit of an Indian or an Indian tribe until
7 that Indian or Indian tribe and the State and local offi-
8 cials of the jurisdiction in which the land to be taken into

1 trust is located have entered into a written agreement
2 which provides for—

3 (1)(A) payment of State and local sales and ex-
4 cise taxes (including any special tax on motor fuel,
5 tobacco, or alcohol) on any retail item sold, while the
6 land is held in trust, by a retail establishment lo-
7 cated on the land to be taken into trust, to a person
8 who is not either a member of the Indian tribe for
9 which the land is to be taken into trust or a member
10 of the same Indian tribe as the individual for whom
11 the land is to be taken into trust; or

12 (B) payment in lieu of the taxes described in
13 subparagraph (A); and

14 (2) collection of the payment described in para-
15 graph (1).

16 **SEC. 2. EXCEPTIONS.**

17 Section 1 shall not apply—

18 (1) to land taken into trust for the benefit of
19 an Indian tribe pursuant to an Act which extends
20 Federal recognition to that Indian tribe; or

21 (2) to land taken into trust for the benefit of
22 an Indian or an Indian tribe pursuant to a judgment
23 or order of a court of the United States.

1 **SEC. 3. EFFECT ON LAND PREVIOUSLY TAKEN INTO TRUST.**

2 Nothing in this Act shall effect the trust or tax status
3 of land taken into trust for the benefit of an Indian or
4 an Indian tribe before the date of the enactment of this
5 Act.

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