

107TH CONGRESS  
2D SESSION

# H. R. 4887

To amend the Internal Revenue Code of 1986 to treat Indian tribes the same as State governments for purposes of chapter 35 of such Code.

---

## IN THE HOUSE OF REPRESENTATIVES

JUNE 6, 2002

Mr. CRANE (for himself, Mr. RANGEL, and Mr. HAYWORTH) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to treat Indian tribes the same as State governments for purposes of chapter 35 of such Code.

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. SHORT TITLE.**

4       This Act may be cited as the “Tribal Government  
5       Tax Fairness Act of 2002”.

6       **SEC. 2. DECLARATIONS AND AFFIRMATIONS.**

7       The Congress declares and affirms that:

8               (1) The United States Constitution, U.S. Fed-  
9       eral Court decisions, and U.S. Statutes recognize

1       that Indian tribes are governments, retaining sov-  
2       ereign authority over their lands.

3           (2) Through treaties, statutes, and executive or-  
4       ders, the United States set aside Indian reservations  
5       to be used as “permanent homes” for Indian Tribes.

6           (3) As governments, Indian Tribes have the re-  
7       sponsibility and authority to provide governmental  
8       services, develop Tribal economies, and build com-  
9       munity infrastructure to ensure that Indian reserva-  
10      tion lands serve as livable “permanent homes”.

11          (4) Congress is vested with the authority to  
12      regulate commerce with Indian Tribes, and hereby  
13      exercises that authority and affirms the United  
14      States government-to-government relationship with  
15      Indian Tribes.

16          (5) In enacting the Indian Gaming Regulatory  
17      Act (Public Law 100–497), Congress intended to  
18      treat Indian Tribes as State governments for pur-  
19      poses of chapter 35 of the Internal Revenue Code of  
20      1986.

21   **SEC. 3. TREATMENT OF INDIAN TRIBES AS GOVERNMENTS.**

22          (a) IN GENERAL.—Subsection (a) of section 7871 of  
23      the Internal Revenue Code of 1986 (relating to Indian  
24      tribal governments treated as States for certain purposes)  
25      is amended by striking “and” at the end of paragraph (6),

1 by striking the period at the end of paragraph (7) and  
2 inserting “; and”, and by adding at the end the following  
3 new paragraph:

4           “(8) chapter 35 (relating to taxes on wager-  
5       ing).”

○