

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE NATIONAL INTERTRIBAL TAX ALLIANCE AND THE
FIRST NATIONS TAX COMMISSION**

WHEREAS:

- A. Tribes in the United States and First Nations in Canada had inherent tax jurisdiction before contact;
- B. Federal and state case decisions have created significant barriers for the full exercise of inherent tribal tax jurisdiction;
- C. Tribes and First Nations have had their tax jurisdiction removed by federal, state and provincial policies and legislation;
- D. Tribal and First Nation governments are interested in restoring their full inherent tax jurisdictions;
- E. The National Intertribal Tax Alliance (NITA) is a national organization created to assist Tribal governments advance and implement their inherent taxation jurisdictions through education on taxation issues and economic development matters;
- F. NITA members have made important Tribal taxation jurisdiction advances in the areas of property, tobacco, cannabis, sales, gaming, and others;
- G. The First Nations Tax Commission (FNTC) is a national First Nation institution that supports interested First Nations in the development, regulation and implementation of their tax jurisdiction;
- H. First Nations have made significant tax jurisdiction advances in the areas of property tax, business activity tax and property transfer tax;
- I. The FNTC has developed the *First Nation Gazette* to provide notice and publication of First Nation laws; and
- J. The FNTC and NITA recognize the benefits of sharing knowledge and supporting each other's work to advance Tribal and First Nation tax jurisdiction.

NOW THEREFORE the parties agree to:

- 1. Meet regularly and share information on Tribal and First Nation tax jurisdiction advances, progress and issues.
- 2. Share the work of First Nations with Tribes on the advancement of property, property transfer and resource tax jurisdictions.

3. Share the work of Tribes with First Nations on the advancement of tobacco, cannabis and sales tax jurisdictions.
4. Share the work of Tribes and First Nations on the advancement of business activity tax jurisdiction.
5. Explore how to develop and provide model taxation laws to Tribal and First Nation governments that support best practices in their respective legal frameworks.
6. Plan a joint conference for Tribal and First Nation governments to support the advancement of their tax jurisdictions.

Unless otherwise agreed, each party will be responsible for the costs of their participation in any joint work or activity.

This MOU does not create legally binding obligations between the parties.

This MOU does not create, alter, expand or in any way limit any legal powers or obligations of the parties and does not impact other MOUs signed by either party.

This MOU can be amended by agreement of the parties and may be terminated by either party on six months written notice to the other party.

The MOU comes into effect immediately after it is executed by the duly authorized signatories of each of the NITA and the FNTC.

National Intertribal Tax Alliance, by its duly authorized signatory:



Mary Mashunkashey, Chairperson

Dated: August 29, 2018

First Nations Tax Commission, by its duly authorized signatory:



Clarence T. (Manny) Jules, Chief Commissioner

Dated: August 28, 2018

Signed this 28th day of August, 2018