

2014 16th Annual

Tribal Tax Conference

Sponsored By The

National Intertribal Tax Alliance

September 24-25, 2014

**Harrah's Resort Southern
California**

(Rincon Band of Luiseño Indians)
Valley Center, California

An excellent opportunity for tribes, tribal members, tribal tax commissions, tribal enterprises, Indian Law attorneys and professionals as well as other interested parties in the public and private sectors to obtain updates and information on the ever-changing and complex area of tribal taxation. Conference format will include general panels and breakout sessions.



National Intertribal Tax Alliance
www.intertribaltaxalliance.org

Conference Overview. Comprehensive and practical understanding of major tribal tax issues in Indian Country including updated legislative and litigation information with general moderated panels and breakout sessions for in depth discussions on “hot topic” tribal tax matters. *Topics will include general sessions on Legislative and Litigation Updates; Tribal Tax Code Implementation; Tribal v. State Jurisdiction Taxation; BIA Leasing Regulations; IRS Guidance and Federal Compliance Initiatives; and State Tax Issues Relating to Tribally-Created Businesses. Breakout topics include Tribal Tax Code Implementation; Tobacco Compact Issues; Pipeline/Utility Tax Issues; Tribal Programs and the General Welfare Exclusion Act; Gasoline Tax Issues and Development of a National Tribal Tax Commission Alliance.*

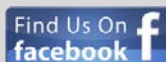
Who Should Attend. Tribal members, tribal tax commissions, tribal businesses, Indian law/tax attorneys, practitioners and professionals are sure to benefit from the conference agenda. Conference attendees will receive a bound compilation of all conference papers and materials.

Location and Accommodations. Harrah's Resort Southern California is located north of San Diego at 777 Harrah's Resort Southern California Way, Valley Center, CA 92082.

Call the resort directly at **1-800-427-7247** using the **Group Code: S09ITA4** for the group rate of \$99/night. Reservations *cannot* be made online and must be booked prior to September 8th to ensure availability. Complimentary airport shuttle service is available. See registration form for details.

Conference Registration Fees. Conference fees are listed on the registration form in this announcement. Early registration fees are reduced and discounts for groups are available. The form contains deadlines and payment options.

Questions. For further assistance, please contact Marilyn White, Conference Coordinator, Phone: 1-315-705-4231 or email: mwhite@intertribaltaxalliance.org



Follow us on  @ [indiantax](https://twitter.com/indiantax)

Conference Keynote Address. **Matthew Fletcher** will be delivering the Keynote Address for this year's 16th Annual Tax Conference. Matthew Fletcher is Professor of Law at Michigan State University College of Law and Director of the Indigenous Law and Policy Center and a member of the Grand Traverse Band of Ottawa and Chippewa Indians. Professor Fletcher is the primary editor and author of the leading law blog on American Indian law and policy, "*Turtle Talk*."

Moderators and Speakers

Kelly Croman, CEO, Island Enterprises, Inc, A Squaxin Island Tribal Enterprise
Kathleen Nilles, Partner, Holland & Knight, LLP
Bruce Zimmerman, Tax Director, Confederated Tribes of the Umatilla Indian Reservation
Dale White, General Counsel, Tarbell Management Group, and Ohserase Manufacturing, LLC
Aubrey Seffernick, Attorney, Miller & Nash, LLP
Sharon Swepston, Tax Director, Cherokee Nation of Oklahoma
Leslie Cushman, Senior Tax Counsel, Marine View Ventures, Inc., A Puyallup Tribal Enterprise
Donald "Del" Laverdure, Strategic Advisor, Akin, Gump, Strauss, Hauer & Feld
Mary Streitz, Partner, Dorsey Whitney, LLP
Skip Durocher, Partner, Dorsey Whitney, LLP
Susan Allen, State Representative- Minnesota and Attorney with the Jacobson Law Group
William Wood, Visiting Associate Professor of Law, Southwestern Law School
Dante Desiderio, Executive Director, Native American Finance Officers Association (NAFOA)
John Dossett, General Counsel, National Congress of American Indians (NCAI)
Harry Chesnin, Attorney at Law
Denise Walsh, Attorney General, Rincon Band of Luiseño Indians
John Peebles, Partner, Fredericks, Peebles & Morgan, LLP
Sam Cohen, Government and Legal Specialist, Santa Ynez Band of Chumash Indians
John Saltmarsh, Program Officer, Indian Tribal Governments, Internal Revenue Service
Wade Blackmon, Attorney, Kilpatrick, Townsend & Stockton, LLP
Shaun Eastman, Tribal Attorney, Sisseton-Wahpeton Oyate
Mary Mashunkashey, One Native, LLC, NITA Board Chairperson *Emeritus*
Michelle Carr, Legal Director, Sycuan Band of the Kumeyaay Nation
John Fredericks III, Partner, Fredericks, Peebles & Morgan, LLP
Michael C. Walch, Attorney, Callister, Nebeker & McCullough, Attorneys at Law
Carolyn Abeita, Partner, Van Amberg, Rogers, Yepa, Abeita & Gomez, LLP
Dorothy Alther, Executive Director, California Indian Legal Services
Steven J. Gunn, Attorney, The Ryals Law Firm, PC



Conference Agenda

Tuesday, September 23, 2014

6:30-9:00 pm **Welcome Reception**

Day 1 - Wednesday, September 24, 2014

7:30-8:00 am **REGISTRATION/CONTINENTAL BREAKFAST**
8:00-8:15 am **OPENING PRAYER – Chairman Bo Mazzetti, Rincon Band of Luiseño Indians**
OPENING REMARKS – Mary Mashunkashey, One Native, LLC and Chairperson Emeritus, National Intertribal Tax Alliance

8:15-9:00 am **KEYNOTE ADDRESS – Matthew Fletcher, Professor of Law and Director of the Indigenous Law and Policy Center at Michigan State University College of Law**

9:00-10:00 am **TAX LITIGATION UPDATE – Moderator:** Sharon Swepston (Tax Administrator, Cherokee Nation) **Speakers:** Mary Streitz and Skip Durocher (Partners, Dorsey & Whitney, LLP)

10:00-11:00 am **TRIBAL TAX CODE IMPLEMENTATION – Moderator:** Kelly Croman (CEO, Island Enterprises, Inc.) **Speaker:** Leslie Cushman (Senior Tax Counsel, Marine View Ventures, Inc.)

11:00-12:00 pm **STATE TAX ISSUES RELATING TO TRIBALLY-CREATED BUSINESSES – Moderator:** Dale White (General Counsel, Tarbell Management Group) **Speakers:** Wade Blackmon (Attorney, Kirkpatrick, Townsend & Stockton, LLP), Sam Cohen (Government and Legal Specialist, Santa Ynez Band of Chumash Indians)

12:00-1:00 pm **LUNCH ON YOUR OWN**

1:00-2:00 pm **TAX LEGISLATIVE UPDATE – Moderator:** Kathleen Nilles (Partner, Holland & Knight, LLP) **Speakers:** Dante Desiderio (Executive Director, Native American Finance Officers Association), John Dossett (General Counsel, National Congress of American Indians)

2:00-3:15 pm **BIA LEASING REGULATIONS - Moderator:** Bruce Zimmerman (Tax Director, Confederated Tribes of the Umatilla Indian Reservation) **Speakers:** Donald “Del” Laverdure (Strategic Advisor, Akin, Gump Strauss, Hauer & Feld), Harry Chesnin (Attorney at Law), John Fredericks III (Partner, Fredericks, Peebles & Morgan, LLP)

3:15-3:30pm **BREAK**

3:30-5:00 pm **BREAKOUT SESSIONS – CHOOSE A, B, or C**
A. TAX CODE IMPLEMENTATION - Moderator: Sharon Swepston (Tax Administrator, Cherokee Nation) **Speaker:** Leslie Cushman (Senior Tax Counsel, Marine View Ventures, Inc.)

Breakouts (continued)

B. TOBACCO COMPACT ISSUES – Moderator: Dale White (General Counsel, Tarbell Management Group) **Speakers:** John Peebles (Partner, Fredericks, Peebles & Morgan, LLP), Denise Walsh (Attorney General, Rincon Band of Luiseño Indians), Michelle Carr (Legal Director, Sycuan Band of the Kumeyaay Nation)

C. PIPELINE/UTILITY TAX ISSUES – Moderators: Bruce Zimmerman (Tax Director, Confederated Tribes of the Umatilla Indian Reservation) **Speakers:** Michael Walch (Callister, Nebeker & McCullough Attorneys at Law) and Steven J. Gunn (The Ryals Law Firm, PC)

COCKTAIL HOUR WITH HORS D’OEUVRES

6:30 pm

Day 2 - Thursday, September 25, 2014

7:30-8:00 am

CONTINENTAL BREAKFAST

8:00-8:15 am

PRAYER – Chairman Bo Mazzetti, Rincon Band of Luiseño Indians

REMARKS – Kelly Croman (CEO, Island Enterprises, Inc.)

8:15-9:30 am

INDIAN TRIBAL TAX DEVELOPMENTS–IRS GUIDANCE AND FEDERAL COMPLIANCE INITIATIVES - Moderator: Kathleen Nilles (Partner, Holland & Knight, LLP) **Speakers:** John Saltmarsh (Program Officer, ITG, IRS California), Dante Desiderio (Executive Director, Native American Finance Officers Association), John Dossett (General Counsel, National Congress of American Indians)

9:30-10:30 am

TRIBAL V. STATE JURISDICTION TAXATION – Moderator: Kathleen Nilles (Partner, Holland & Knight, LLP) **Speakers:** Susan Allen (State Representative-Minnesota and Attorney with the Jacobson Law Group), William Wood (Visiting Associate Professor of Law, Southwestern Law School), Dorothy Alther, (Executive Director, California Indian Legal Services)

10:30-10:45 am

BREAK

10:45-12:00 pm

BREAKOUT SESSIONS – CHOOSE D, E or F

D. TRIBAL PROGRAMS AND THE GENERAL WELFARE EXCLUSION ACT – Moderator: Kathleen Nilles (Partner, Holland & Knight, LLP) **Speakers:** Shaun Eastman (In-House Counsel, Sisseton-Wahpeton Oyate Tribe), Mary Streitz (Partner, Dorsey Whitney, LLP)

E. GASOLINE TAX ISSUES – Moderators: Bruce Zimmerman (Tax Director, Confederated Tribes of the Umatilla Indian Reservation), Kelly Croman (CEO, Island Enterprises, Inc.) **Speaker:** Carolyn Abeita, (Partner, Van Amberg, Rogers, Yepa, Abeita & Gomez, LLP)

F. DEVELOPMENT OF A NATIONAL TRIBAL TAX COMMISSION ALLIANCE - Moderator: Mary Mashunkashey (Tax Commission, Osage Nation and NITA Chairperson *Emeritus*)

12:00-1:00 pm

CATERED LUNCH – DISCUSSION AND PLANNING THE 17TH ANNUAL TAX CONFERENCE FOR 2015

1:00-1:15 pm

CLOSING PRAYER AND ADJOURN

National Intertribal Tax Alliance

(Updated August 4, 2014)

16th Annual Tax Conference

September 24-25, 2014

Harrah's Resort Southern California

Registration Form

Hotel and Airport Shuttle Service Reservations Information

NAME: _____

(If registering 3 or more, submit separate contact information for individuals)

POSITION/TITLE: _____

TRIBE/BUSINESS: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

PHONE: _____ E-MAIL: _____

Early Bird Registration
(Register before August 15, 2014) @ \$325.00/ea \$ _____

Regular Registration
(Register after July 18, 2014) @ \$395.00/ea \$ _____

Group Discount (3 or more)
@ credit of (\$25.00)/ per person - \$(_____)

TOTAL AMOUNT DUE: \$ _____

How to Register:

1. **Website Registrations:** www.intertribaltaxalliance.org Electronic payment options available.

2. **Mail-in Registrations:** Make checks payable to: **National Intertribal Tax Alliance**. Mail registrations and payment to: Marilyn White, National Intertribal Tax Alliance, 10 Rivercrest Dr., Massena, NY 13662. Confirmations will be made via email.

Hotel Reservations. The conference will be held at Harrah's Resort Southern California (owned by the Rincon Band of Luiseño Indians) and located at 777 Harrah's Resort Southern California Way, Valley Center, CA 92082. Call the resort directly at **1-800-427-7247** using the **Group Code: S09ITA4** for the group rate of \$99/night for the National Intertribal Tax Alliance. Reservations *cannot* be made online and must be booked prior to September 8th to ensure availability.

Complimentary Airport Shuttle Service to and from San Diego Airport. Shared Ride/Super Shuttle: <http://www.supershuttle.com/default.aspx?GC=NITA>
Follow the instructions for reservations (Group Code: NITA) No payment required and will be direct billed to Harrah's. Gratuity is not included. Reservations require a 24 hour lead time.

Reservations may be made by calling 1-800-258-3826 and use the Group Code: NITA

NITA's Mission Statement and Objectives

The National Intertribal Tax Alliance (NITA) is a non-profit organization incorporated in 2001 under the Navajo Corporation Act and recognized by the IRS as tax-exempt under Section 501(c)(4). NITA's purpose is to enhance and strengthen Indian tribal governments through education on taxation issues and economic development matters. The objectives of NITA are: 1) To provide educational support and disseminate information on federal, state, local and tribal tax issues to tribes and their tax, finance and legal departments; 2) to sponsor and hold annual conferences that inform tribal leaders and their tax representatives about on-going and current activities in the area of tribal taxation; 3) To promote the development and implementation of tribal laws, procedures and administration authorizing and supporting the imposition of taxes by Indian tribal governments; 4) To assist tribes in exercising their inherent power to levy, impose, collect and utilize tribal tax revenues; and 5) To provide a general forum for tribes to discuss matters of common interest with respect to tribal tax issues.

Thank you for Supporting the 16th Annual Tax Conference!

The National Intertribal Tax Alliance's Annual Conferences are totally supported by registration fees to cover costs. We appreciate sponsorships for conference expenses, catering costs, conference materials, registration fees, promotional conference items and other costs incurred. If you are interested in contributing to NITA, please let us know by contacting the Board of Directors or the Conference Coordinator listed below. The Board appreciates your support which will assist NITA in fulfilling its mission and objectives and continuation of its Annual Tax Conferences. Any and all contributions are greatly appreciated. As a donor, contributor or sponsor, we will recognize and thank you by promoting your business or organization at this year's 16th Annual Tax Conference.

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(Updated August 4, 2014)



NATIONAL INTERTRIBAL TAX ALLIANCE

16th ANNUAL CONFERENCE

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(Rincon Band of Luiseno Indians)

--UPDATED AIRPORT SHUTTLE INFORMATION--

(Updated July 30, 2014)

The Conference Brochure for this year's 16th Annual Tax Conference contains information on securing complimentary airport shuttle service to and from San Diego Airport to Harrah's Resort Southern California located in Valley Center, California. Previously conferees were instructed to email flight information to **Carlos Murillo: cmurillo@caesars.com**

Harrah's has informed us that they have contracted with Shared Ride/Super Shuttle for this airport transportation service. The updated link for Shared Ride Shuttle/Super Shuttle is listed below.

<http://www.supershuttle.com/default.aspx?GC=NITA>

- Just go to this link and book your transportation to/from (Round Trip) San Diego Airport and Harrah's Resort Southern California (*known as Harrah's Casino Hotel*). The NITA group code will be displayed in Group Discount area.
- Follow the instructions by selecting San Diego Airport, and Harrah's Hotel (zip code 90282.) Book your reservation with required information. **No payment is required.** This will be direct billed to Harrah's Resort Southern California. This will be shown after your flight information has been entered for your reservation.
- Gratuity is **not** included and it will be at each individual's discretion
- There is a 24 hour lead-time in booking your transportation - anything inside 24 hours will not be available.
- Reservations may be made by calling **1-800-blue-van (1-800-258-3826)** and **use code NITA** to also book your transportation.

IMPORTANT NOTE: The resort will be sponsoring Shared Ride Shuttle ONLY - if you book anything above and beyond Shared Ride Shuttle, this cost will be billed to the individual making the arrangement/s and no longer sponsored by the resort.

If emails were previously sent to Carlos Murillo on securing airport transportation, he will be in contact with you regarding this change and with reservations. If you do have questions or need assistance, please contact me.

Marilyn White, Conference Coordinator
National Intertribal Tax Alliance
315-705-4231 or Cell: 315-705-5691
Email: mwhite@intertribaltaxalliance.org