

From: [Robert Jones](#)
To: [TTAC](#)
Cc: [Councilor Linda Doxtator](#); [Councilor Tina Abrams](#)
Subject: TTAC comments from Seneca Nation Indians
Date: Monday, November 18, 2019 4:16:31 PM

Greetings,

Below are my comments regarding the Department of Treasury' most recent attempt to address taxation matters specifically on Seneca lands. A more in depth meeting is required before the Department of Treasury moves forward on Sovereign Seneca lands as it's the belief of most all , that there can be No tax lawfully executed at Seneca via the IRS as the lands are not under the Authority of the House of Congress but are still under the Exclusive Authority of the Senecas themselves unless an agreement can be mutually reached thru our Governmental process.

1)- the current lands at Seneca known as the Cattaraugus & Allegany are lands that were reserved by the Senecas themselves after the Treaty of Big Tree in 1797. Statutes –at-Large page 601).

2)- Treaty of Buffalo Creek entered into May 20, 1842 (Statutes-at Large page 586)- Senecas at the time of the signing of this treaty and currently believe this Article 9. Makes the Senecas immune from any and all taxation .

3)- Title to Senecas Lands are strictly held under themselves and not under the state of NY Nor, under the United States and title has been described as being Original, Absolute and Exclusive” by a prior committee of the Dept of interior in regards to Taxation attempts at a time in 1857 at Seneca. Dept of Interior made the state of NY Comptroller return lands (over 13,000 acres) unlawfully taken and return them to Seneca Government as they were and always have been ours exclusively by treaty. (NYS passes legislation shortly after stating in part- Section 4. “ No tax shall hereafter be assessed or imposed on either of said reservations, or on any part thereof , FOR ANY PURPOSES WHATEVER, so long as said reservations remain the property of the Seneca Nation , and all acts of the legislature of this state conflicting with the provisions of this section ,are hereby repealed”.

4)- Senecas are citizens of their Nation and not the United States – Documents are available to share if requested. IRS would have no authority to implement any tax unless senecas were actually US – citizens. The Senecas should be referred to the International division of the IRS so we can educate them further on our unique status. Upon Information and belief Documents exist and are still on the books that state if a Seneca wanted to become a US citizen, he could but would have to give up all his lands here at Seneca and leave the Territory. Not sure how we would handle this if the Dept of Treasury and IRS claim they have a right to tax because of US-citizenship.

5)- The Internal Revenue Service is wholly without any authority to implement any Tax on Seneca lands and some type of authoritative line and structure should be made known to both the Nation and the Senecas if it even exists. Seneca lands are not held under the House of Congress(as per the Dept of Interior Report from 1857) due to its status when the lands were negotiated way back in 1797 and then the Treaty of Buffalo Creek.

6)- Upon Information & belief, the Original United States ceased to Exist in March of 1861 when the 7 southern states left the North. There was apparently no functioning operating original US Congress & government after that point and therefore any Treaties signed would have terminated. If this is the case , which it is, than there are no lands that the US has authority over currently. Ely Parker , a Seneca Indian served under Grant and wrote the surrender papers at Appomattox when Lee surrendered to the North. Old stories exist but im certain there must be some paperwork to verify all this in the records of the US somewhere. Possibly the organic Act of Feb 21, 1871 should be reviewed.

7)- It is possible that the US Congress can exempt the Senecas from any Taxation efforts much like what occurred with the Dawes Act. Its my belief that the US Governemt could not make any laws which negatively impacted the Senecas and therefore this particular Act had to be contain language that excepted the Senecas out of it.

8)- The General Welfare Exclusion Act (GWEA) would apply to US citizens who have access to banking and housing loans from banks. Due to the unique status of Seneca lands, there is no "General Public" here as Tribal members have absolutely no access to Banking loans . the only General Public that exists for Senecas is the Seneca General Public. Although after much indoctrination and schooling to assimilate our people into thinking they are part of the General Public, the banking needs matter clearly show this is not the case and the GWEA has no place here at Seneca.

9)- An Act of Congress known as the "Seneca Settlement Act of 1990" should be reviewed in order to further prove that that Senecas have lands that are beyond the reach of the State of NY and the US Govt as they did not attempt to try an approve any future leases within our Treaty lands and a portion of that ACT has language within it that states that- none of the income from that act can be subject to levy ,execution , forfeiture, garnishment, lien, encumbrance, seizure , or state or local taxation". The Annuities of the Senecas are derived from utilizing this act from 1990 to acquire property in Bufffalo, NY and Niagara Falls NY for Gaming purposes and a large portion of our annuities are derived from revenue generated from a "Head-Lease" at these two locations.

10)- The Senecas themselves have no language in their Constitution that allows the Seneca government to tax. Since this is the case , The US Govt, Dept of Treasury and the IRS have no lawful authority to Tax under any circumstance absent some type of "Referendum" of the Seneca people to ascertain if they would even be agreeable to Taxes. This should be strictly recognized by any outside entity or US- governmental Agency as a type of Intra- Governmental affair and matter for the Seneca Government themselves to handle and should not be interfered with. Any and all revenue should be utilized to promote the economic self-sufficiency of the Senecas themselves as per the SSA Act of 1990 mentioned above as we are at a huge disadvantage as we have had no economy until just recently . If the US govt were to be allowed to Tax the Senecas , you would most likely destroy our ability to create the economy needed for our Seneca Communities due to no banking capabilities.

I just realized the deadline was near so I didn't have time to gather any documents. Most everything mentioned should be able to be obtained thru the regular research channels minus the item regarding Ely Parkers papers and those who apparently knew the story. I can provide the docs if

requested Regards, Robert Jones (SNI- Councillor)

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