

Rep. Julian offered the following resolution:

**House Resolution No. 257.**

A resolution to memorialize the Congress of the United States to implement a 36 percent federal wagering tax on gross receipts at Native American casinos and to redistribute the revenues to the states of origin.

Whereas, Fairness in taxation is a key to effective public policy and to fostering the faith and trust that are vital to the strength of our system of self-government. Inconsistency in the application of laws, including those assessing taxes, is frustrating to individual citizens, business enterprises of all types and sizes, and local and state governments; and

Whereas, An area of business activity where laws and taxes are applied inconsistently is gaming. The sovereignty of Native American tribes has resulted in a host of different arrangements, even among tribal facilities. There is even greater disparity between the operations of non-Native American gaming facilities and Native American casinos; and

Whereas, While the states, including Michigan, have a very limited capacity to rectify the differences in the treatment of non-Native American and Native American gaming operations, including taxation, the federal government could bring a needed measure of fairness to this situation; now, therefore, be it

Resolved by the House of Representatives, That we memorialize the Congress of the United States to implement a 36 percent federal wagering tax on gross receipts at Native American casinos and to redistribute the revenues to the states of origin; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.

R 0530 '04