

# The INTER-TRIBAL COUNCIL of the FIVE CIVILIZED TRIBES

## *A Resolution of the Inter-Tribal Council in Support of the Tribal Adoption Parity Act*

### Resolution No. 17- 12



Bill John Baker  
Principal Chief

**WHEREAS,** the Inter-Tribal Council of the Five Civilized Tribes (ITC) is an organization that unites the tribal governments of the Cherokee, Chickasaw, Choctaw, Muscogee (Creek), and Seminole Nations, representing more than 650,000 Indian people throughout the United States; and



Bill Anoatubby  
Governor

**WHEREAS,** tribal governments are committed to providing safe and nurturing homes for Indian children in need of adoption; and

**WHEREAS,** finding adoptive parents can be a challenging task which often burdens families with financial costs including court and attorney fees, adoption fees, travel expenses, relocation costs and possible home improvements for accommodations; and



Gary Batton  
Chief

**WHEREAS,** to help ease these financial hardships and support adoptive families, Congress created a one-time adoption tax credit of \$10,000, adjusted for inflation, where the the credit in tax year 2016 equaled \$13,460; and

**WHEREAS,** to further encourage adoption of children who may have difficulty being placed in an adoptive home, Congress created a "special needs" category to allow parents to claim the full adoption tax credit, even if they did not incur any qualified adoption expense; and



James R. Floyd  
Principal Chief

**WHEREAS,** current law only allows states to designate children as "special needs" which excludes tribal governments who are conducting custody proceedings of Indian children under the authority of the Indian Child Welfare Act; and



Leonard M. Harjo  
Principal Chief

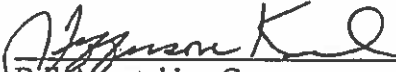
**WHEREAS,** allowing tribal governments the authority to designate children as "special needs" would allow adoptive families in tribal courts the ability to claim the full adoption tax credit.

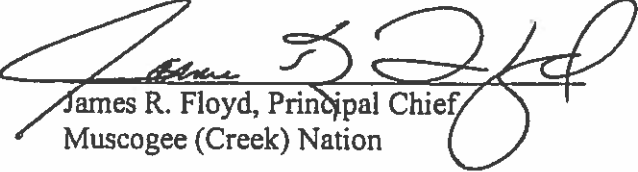
**NOW THEREFORE BE IT RESOLVED THAT,** the Inter-Tribal Council of the Five Civilized Tribes hereby supports the Tribal Adoption Parity Act, which will amend Section 23 of the Internal Revenue Code by adding "Indian tribal governments" to the adoption tax credit.


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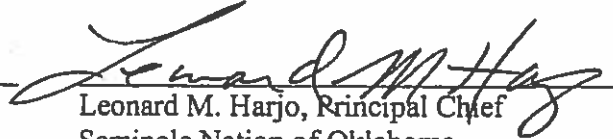
## CERTIFICATION


The foregoing resolution was adopted by the Inter-Tribal Council of the Five Civilized Tribes meeting in Tulsa, Oklahoma on this 7<sup>th</sup> day of April, 2017, by a vote of all for 0 against and 0 abstentions.

*For*  
  
Bill Anoatubby, Governor  
The Chickasaw Nation

  
James R. Floyd, Principal Chief  
Muscogee (Creek) Nation

  
Gary Batton, Chief  
Choctaw Nation of Oklahoma

  
Leonard M. Harjo, Principal Chief  
Seminole Nation of Oklahoma

*For*  
  
Bill John Baker, Principal Chief  
Cherokee Nation