



Mohegan  
Tribe

# Working Group to Examine the Taxation of Federally Recognized Tribal Nations

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MOHEGAN TRIBE'S PRESENTATION TO  
THE WORKING GROUP REGARDING  
CONGRESSIONAL STATUS OF MONTVILLE  
AGREEMENT

# What is the impact on both Tribes under current proposal?

## Mohegan Proposal for Equity and Fairness

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1. End taxation of non-Indian personal property on trust land.
2. Provide Tribes dollar-for-dollar credit to Mashantucket Pequot and Mohegan Fund for payment of real estate and personal property taxes paid by Tribes or non-Indians on trust lands to local governments.
3. Credit based on tax receipts from local governments.
4. Most transparent approach to address inequitable situation.
5. Impact on State of Tribal dollar-for-dollar credit is de minimus given that funds are being paid to Towns.



# Mohegan Proposal Consistent With Federal Legislation

## Mohegan Proposal for Equity and Fairness

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- Payments made to Montville as provided under Montville Agreement.
- Tribe is credited for payments made to Montville in payments to Mashantucket Pequot and Mohegan Fund.
- Accordingly, neither Montville Agreement nor Federal legislation requires amendment.



# Mohegan Proposal Consistent With Federal Legislation

## Mohegan Proposal for Equity and Fairness

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- Mohegan supports other solutions that achieve equity and fairness.
- Federal legislation expressly provides that Montville Agreement may be amended by the parties if approved by the Secretary of the Interior.

### **SEC. 7. RATIFICATION OF TOWN AGREEMENT.**

25 USC 1775e.

(a) **IN GENERAL.**—Notwithstanding any other provision of law, the consent of the United States is hereby given to the Town Agreement and the Town Agreement shall be in full force and effect.

(b) **APPROVAL OF TOWN AGREEMENT.**—The Secretary shall approve any subsequent amendments made to the Town Agreement after the date of enactment of this Act that are—

(1) mutually agreed on by the parties to the Town Agreement; and

(2) consistent with applicable law.

# Mohegan Proposal Consistent With Federal Legislation

## Mohegan Proposal for Equity and Fairness

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- Mohegan supports other solutions that achieve equity and fairness.
- Consistent with Federal legislation, Montville Agreement provides for amendment by the parties if approved by the Secretary of the Interior.

16. Amendments. This Agreement shall be amended solely by written agreement of the parties hereto and with the approval, if required, of the Secretary of the Interior.

