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Letter from Senator Langer to Martin Cross Regarding the US Supreme Court Case *Squire v. Capoeman*, July 5, 1956

William Langer

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Cross, Martin

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July 5, 1956.

C

Hon. Martin Cross, Chairman,
Tribal Council, Three Affiliated Tribes,
Fort Berthold Reservation,
New Town, North Dakota.

Dear Mr. Cross:

You will be interested in the recent decision of the United States Supreme Court in the case of Squire v. Capoman, which concerned the taxability of produce from allotted land on Indian Reservations.

In connection with this case the Court has stated: "We agree with the Government that Indians are citizens and that in ordinary affairs of life, not governed by treaties or remedial legislation, they are subject to the payment of income taxes as are other citizens. But we cannot agree that taxability of respondents (Indians) in these circumstances, unaffected by treaty, trust patent or Allotment Act." In other words, the Supreme Court has ruled that these Indians were protected from income tax payments on this produce because of treaties, trust patents and Allotment Act.

After the decision of the Supreme Court further complaints were received from Indians necessitating a conference of the Bureau of Indian Affairs and the Internal Revenue Service. I have just been advised that, as a result of these conferences, a ruling will be forthcoming from the Internal Revenue Service to their field offices clearly enunciating the principle that Indians are not subject to income tax on the proceeds of the sale of crops, timber or other fruits of the land from allotted lands on Indian Reservations.

Because I have received a number of inquiries in these matters, I hope you will make this information available to all the members of your tribe.

With kindest regards and every good wish, I am
Sincerely,

WL/asd