# **Treaties and Agreements with Foreign Entities**

The Kickapoo have agreed to Treaties both written and oral with several foreign nations.

?-1853. Kickapoo have agreed to oral treaties with other tribes for various reasons. The last one was to include some Potawatomi as members of the Kickapoo Tribe.

-Treaties and agreements with France.

-Treaties and agreements with Spain.

-Treaties and agreements with Great Britain. -Treaties and agreements with Canada.

-Treaties and agreements with Mexico.

-Treaties and agreements with the United States.

-Treaty with the United States (Greenville), 1795 -Treaty with the United States, 1803 -Treaty with the United States, 1819 -Treaty with the United States, 1819 (Mascouten Band) -Treaty with the United States, 1822 -Treaty with the United States, 1822 (Mascouten Band) -Treaty with the United States, 1832 -Treaty with the United States, 1832 -Treaty with the United States, 1832

# .ne ki ka lo i le na.

"We are the Kickapoo"

# 1832, Treaty with the Kickapoo

#### ARTICLE II.

Cession by United States.

The United States will provide for the Kickapoo tribe, a country to reside in, southwest of the Missouri river, as their permanent place of residence as long as they remain a tribe. And whereas, the said Kickapoo tribe are now willing to remove on the following conditions, from the country ceded on Osage river, in the State of Missouri, to the country selected on the Missouri river, north of lands which have been assigned to the Delawares; it is hereby agreed that the country within the following boundaries shall be assigned, conveyed, and forever secured, and is hereby so assigned, conveyed, and secured by the United States to the said Kickapoo tribe, as their permanent residence, viz: Beginning on the Delaware line, six miles westwardly of Fort Leavenworth, thence with the Delaware line westwardly sixty miles, thence north twenty miles, thence in a direct line to the west bank of the Missouri, at a point twenty-six miles north of Fort Leavenworth, thence down the west bank of the Missouri river, to a point six miles nearly northwest of Fort Leavenworth, and thence to the beginning.

Establishes all the enumerated rights along with reserved rights. Some of the reserved rights are hunting, traditional agriculture, fishing, gathering, and water rights.





# Kickapoo Tribe in Kansas



# Kickapoo Tribe of Oklahoma

# Kickapoo

# **Kickapoo Tradition Tribe of Texas**

All three bands of Kickapoo still maintain all treaty rights on the 1854 Reservation.

# 1854, Treaty with the Kickapoo

#### **ARTICLE II.**

#### Cession by United States.

The United States will provide for the Kickapoo tribe, a country to reside in, southwest of the Missouri river, as their permanent place of residence as long as they remain a tribe. And whereas, the said Kickapoo tribe are now willing to remove on the following conditions, from the country ceded on Osage river, in the State of Missouri, to the country selected on the Missouri river, north of lands which have been assigned to the Delawares; it is hereby agreed that the country within the following boundaries shall be assigned, conveyed, and forever secured, and is hereby so assigned, conveyed, and secured by the United States to the said Kickapoo tribe, as their permanent residence, viz: Beginning on the Delaware line, six miles westwardly of Fort Leavenworth, thence with the Delaware line westwardly sixty miles, thence north twenty miles, thence in a direct line to the west bank of the Missouri, at a point twenty-six miles north of Fort Leavenworth, thence down the west bank of the Missouri river, to a point six miles nearly northwest of Fort Leavenworth, and thence to the beginning.

# 1854, Treaty with the Kickapoo

Reduced the Reservation to its size today.



# The Kansas-Nebraska Act

May 30, 1854

#### An Act to Organize the Territories of Nebraska and Kansas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled. That all that part of the territory of the United States included within the following limits, except such portions thereof as are hereinafter expressly exempted from the operations of this act, to wit: beginning at a point in the Missouri River where the fortieth parallel of north latitude crosses the same; then west on said parallel to the east boundary of the Territory of Utah, the summit of the Rocky Mountains; thence on said summit northwest to the forty-ninth parallel of north latitude; thence east on said parallel to the western boundary of the territory of Minnesota; thence southward on said boundary to the Missouri River; thence down the main channel of said river to the place of beginning, be, and the same is hereby, created into a temporary government by the name of the Territory Nebraska; and when admitted as a State or States, the said Territory or any portion of the same, shall be received into the Union with or without slavery, as their constitution may prescribe at the time of the admission: Provided, That nothing in this act contained shall be construed to inhibit the government of the United States from dividing said Territory into two or more Territories, in such manner and at such tin as Congress shall deem convenient and proper, or from attaching a portion of said Territory to any other State or Territory of the United States: **Provided further, That nothing in this act contained** shall construed to impair the rights of person or property now pertaining the Indians in said Territory' so long as such rights shall remain unextinguished by treaty between the United States and such Indians, or include any territory which, by treaty with any Indian tribe, is not, without the consent of said tribe, to be included within the territorial line or jurisdiction of any State or Territory; but all such territory shall excepted out of the boundaries, and constitute no part of the Territory of Nebraska, until said tribe shall signify their assent to the President of the United States to be included within the said Territory of Nebraska. or to affect the authority of the government of the United States make any regulations respecting such Indians, their lands, property, or other rights, by treaty, law, or otherwise, which it would have been competent to the government to make if this act had never passed.

# An Act for the Admission of Kansas Into the Union January 29, 1861

SEC. 1. That the State of Kansas shall be, and is hereby declared to be, one of the United States of America, and admitted into the Union on an equal footing with the original States in all respects whatever. And the said State shall consist of all the territory included within the following boundaries, to wit: Beginning at a point on the western boundary of the State of Missouri, where the thirty-seventh parallel of north latitude crosses the same; thence west on said parallel to the twenty-fifth meridian of longitude west from Washington; thence north on said meridian to the fortieth parallel of latitude; thence east on the said parallel to the western boundary of the State of Missouri; thence south with the western boundary of said State to the place of beginning: Provided, That nothing contained in the said constitution respecting the boundary of said State shall be construed to impair the rights of persons or property now pertaining to the Indians in said Territory, so long as such rights shall remain unextinguished by treaty between the United States and such Indians, or to include any territory which, by treaty with such Indian tribe, is not, without the consent of such tribe, to be included within the territorial limits or jurisdiction of any State or Territory; but all such territory shall be excepted out of the boundaries, and constitute no part of the State of Kansas, until said tribes shall signify their assent to the President of the United States to be included within said State, or to affect the authority of the Government of the United States to make any regulation respecting such Indians, their lands, property, or other rights, by treaty, law, or otherwise, which it would have been competent to make if this act had never passed.

# 1940, Kansas Act

Gave criminal jurisdiction to the State of Kansas over Indian Reservations.

# 1937, Kickapoo Constitution and Bylaws of the Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas

Under authority of the Indian Reorganization Act of 1934 enacted by Congress

ARTICLE I—TERRITORY The jurisdiction of the Kickapoo Tribe shall extend to the ter-ritory within the confines of the Kickapoo Reservation as defined under the Treaty of May 18, 1854, and to such other lands as may be hereafter added thereto under any law of the United States.

# **Taxation Problems**

- The State of Kansas has no legal statutory authority to tax the Kickapoo Tribe or its members on sales tax, fuel tax, use tax, income tax, and property tax. This also applies to other Tribes living and working on the Reservation.
- The State of Kansas allows Federal, State, and municipal governments owning property as taxation exemptions but does not recognize the Kickapoo Tribe as such.
- The State of Kansas exempts schools owning property as tax exempt but does not recognize Kickapoo Headstart as such.
- The State of Kansas imposes income taxes on Indians working on the Reservation with no statutory authority.
- The Kickapoo Tribe receives very little money from the State of Kansas even though it pays taxes.
- Kickapoo Nation School receives no money from the State for education.
- The Kickapoo Tribe has its own police force, fire department, and roads program which benefit not only its local tribal members, but the surrounding non-Indian community as well.
- The Kickapoo Police Department and Fire Department provide mutual aid to surrounding communities.

# **Possible Solutions**

# Other states and tribes have entered into tax compacts.

# 1.Tulalip Tribes (Washington)

1. Agreement with Washington State: The Tulalip Tribes have agreements with the State of Washington that allow for shared tax revenue on sales and certain business activities conducted on tribal land. These agreements include provisions for shared tax collection and distribution, aiming to streamline tax administration and respect tribal sovereignty.

# 2.Cherokee Nation (Oklahoma)

1. Compact with Oklahoma: The Cherokee Nation has multiple tax agreements with the State of Oklahoma, particularly focusing on tobacco, fuel, and sales taxes. These agreements define how taxes are collected, shared, and distributed, ensuring that the tribe and state both benefit financially while avoiding double taxation on businesses and consumers.

# 3.Navajo Nation (Arizona, New Mexico, Utah)

1. Agreements with Multiple States: The Navajo Nation has tax compacts with the states of Arizona, New Mexico, and Utah. These compacts address tax collection on sales, fuel, and other transactions occurring on Navajo lands. The agreements help streamline tax processes and clarify jurisdictional boundaries between state and tribal authorities.

# 4.Ho-Chunk Nation (Wisconsin)

1. Agreement with Wisconsin: The Ho-Chunk Nation has agreements with the State of Wisconsin that govern sales taxes, including a revenue-sharing component. This agreement ensures that both the tribe and the state receive a portion of the sales tax collected from businesses operating on Ho-Chunk lands, promoting cooperation and economic development.

# 5.Confederated Tribes of the Colville Reservation (Washington)

1. Tax Agreement with Washington State: The Colville Tribes have a cooperative tax agreement with Washington State that covers sales and use taxes. The agreement simplifies tax collection processes for businesses operating on the reservation and provides a framework for sharing tax revenue between the tribe and the state.

## 1.Pechanga Band of Luiseño Indians (California)

1. Sales Tax Agreement with California: The Pechanga Band has entered into agreements with California that allow the tribe to impose and collect sales taxes on certain transactions. These agreements help resolve jurisdictional conflicts and allow the tribe to benefit directly from economic activities on their lands.

# 2. Umatilla Confederated Tribes (Oregon)

1. Tax Agreement with Oregon: The Umatilla Tribes have a tax agreement with the State of Oregon that includes provisions for fuel and tobacco taxes. This agreement helps avoid double taxation and provides a clear structure for how taxes are collected and distributed between the state and the tribe.

## 3.Mille Lacs Band of Ojibwe (Minnesota)

1. Agreement with Minnesota: The Mille Lacs Band has entered into tax agreements with the State of Minnesota that cover various types of taxation, including sales and motor fuel taxes. These agreements outline the division of tax revenues and the responsibilities of each party, promoting a collaborative approach to tax administration.

## 4. Choctaw Nation (Oklahoma)

1. Tax Agreement with Oklahoma: The Choctaw Nation has agreements with the State of Oklahoma that include provisions for sales, fuel, and tobacco taxes. These agreements help manage tax collection on tribal lands and ensure that the tribe receives a share of the revenue generated by economic activities.

#### 5.Fond du Lac Band of Lake Superior Chippewa (Minnesota)

1. Tax Agreement with Minnesota: The Fond du Lac Band has a tax agreement with Minnesota that covers sales tax and other forms of taxation. This agreement helps to clarify the jurisdictional boundaries and supports economic development within the reservation while sharing revenues with the state.

## **Key Features of Tribal-State Tax Agreements**

•**Revenue Sharing:** These agreements often include provisions for sharing tax revenues between the tribe and the state, helping both entities benefit financially.

•Avoidance of Double Taxation: By clearly defining tax responsibilities, these agreements help avoid double taxation on businesses and individuals operating on tribal lands.

•Support for Sovereignty: Agreements respect tribal sovereignty by allowing tribes to impose their own taxes while coordinating with state tax systems. •Streamlined Tax Collection: These agreements simplify tax collection processes, reducing administrative burdens for both the state and tribal governments.

# What do you want to do?

Recognition as a sovereign government. Recognition of our jurisdictional boundaries. A comprehensive tax compact.