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United States v. Jim

United States Court of Appeals, Eleventh Circuit - June 4, 2018 - F.3d - 2018 WL 2473737

Government brought action against Indian tribe member seeking to reduce income tax assessments on gaming revenue distributions to judgment. Tribe intervened as a defendant.

The United States District Court granted in part government's motion for summary judgment on affirmative defense that distributions were exempt from taxation under Tribal General Welfare Exclusion Act, following bench trial issued findings of fact and conclusions of law and entered judgment against defendants, and denied tribe's motion to alter or amend judgment. Defendants appealed.

The Court of Appeals held that:

- Indian general welfare benefits exemption did not apply to distributions;
- Distributions did not derive from tribal land, and, thus, were not exempt from federal taxation on such basis;
- District Court did not abuse its discretion in denying tribe's motion to amend judgment entered against it.

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