

104TH CONGRESS
1ST SESSION

H. CON. RES. 68

Expressing the sense of the Congress that Federal tax law should be clarified to allow a reasonable charitable tax deduction for the reasonable and necessary expenses of Alaska Native subsistence whaling captains.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 1995

Mr. YOUNG of Alaska submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Expressing the sense of the Congress that Federal tax law should be clarified to allow a reasonable charitable tax deduction for the reasonable and necessary expenses of Alaska Native subsistence whaling captains.

Whereas there is a need to preserve the traditional lifeways in certain Alaska Native villages; and

Whereas a prohibitive financial burden has been placed upon Alaska Native subsistence whaling captains by international obligations ratified by the United States: Now, therefore, be it

1 *Resolved by the House of Representatives (the Senate*
2 *concurring)*, That it is the sense of the Congress that Fed-
3 eral tax law should be clarified to allow a reasonable tax

1 deduction for the reasonable and necessary expenses of
2 Alaska Native subsistence whaling captains related to
3 their conduct of the centuries-old subsistence whaling
4 hunt, which should be treated for such purposes as a char-
5 itable contribution for the benefit of their native commu-
6 nity, donations to which are deductible under section 170
7 of the Internal Revenue Code of 1986.

