

TO TAX TRIBES OR NOT TO TAX TRIBES? *THAT* IS THE
QUESTION

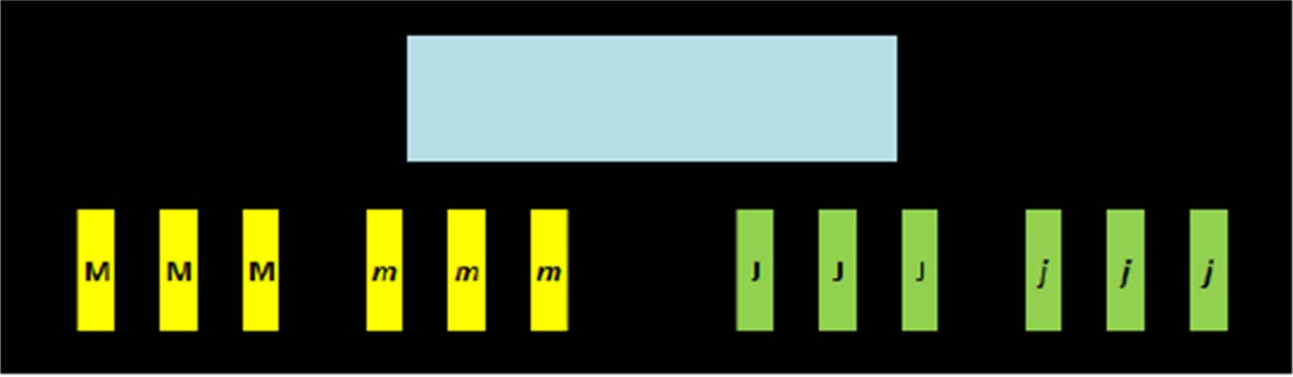
David D. Haddock

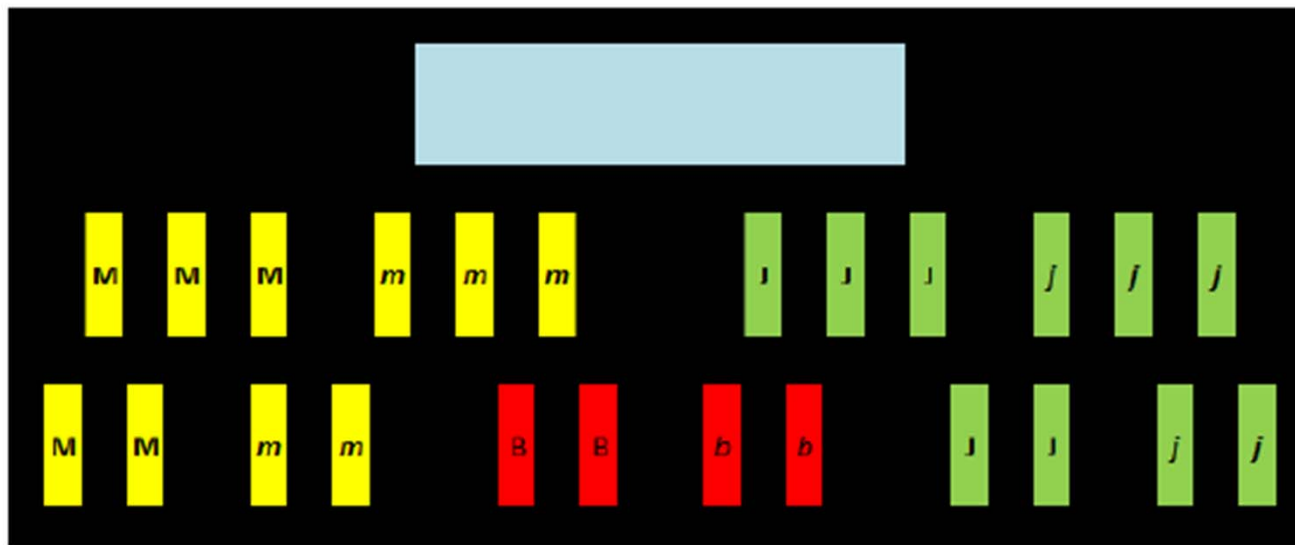
Professor of Law & Professor of Economics
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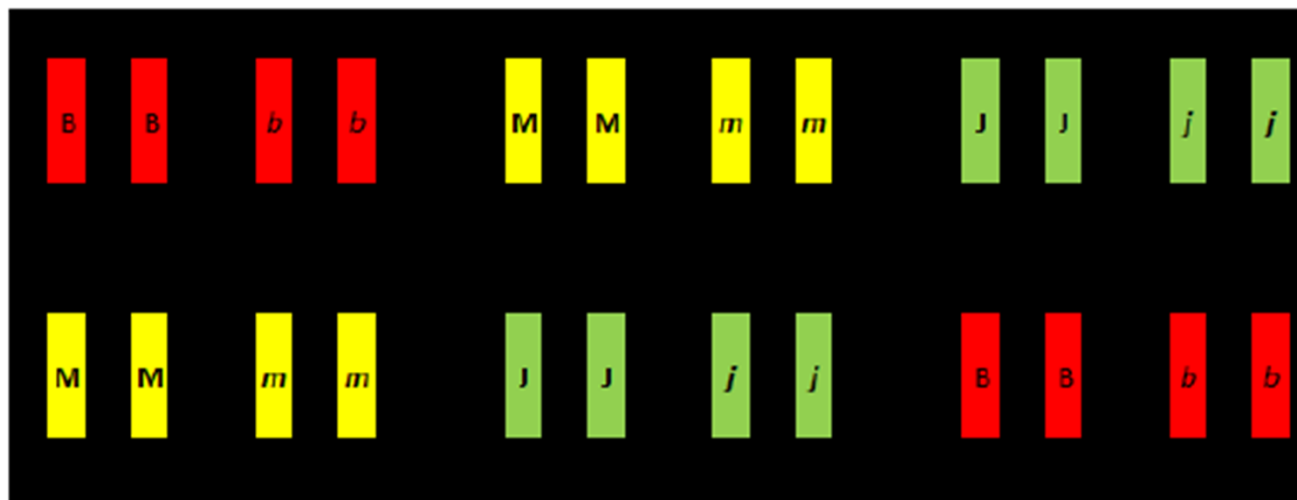
And

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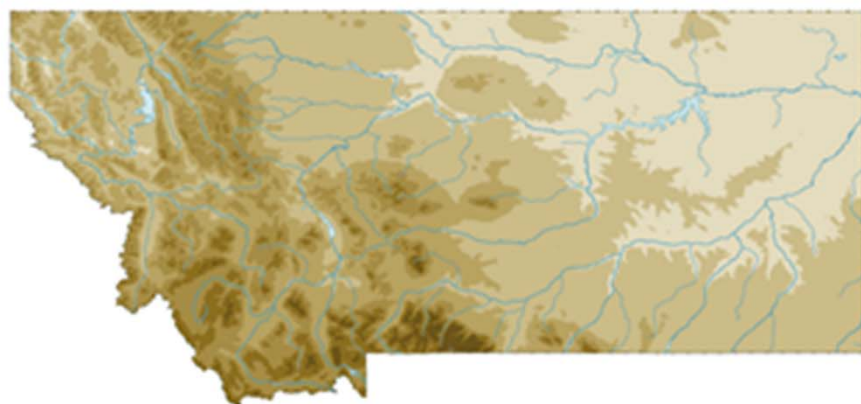






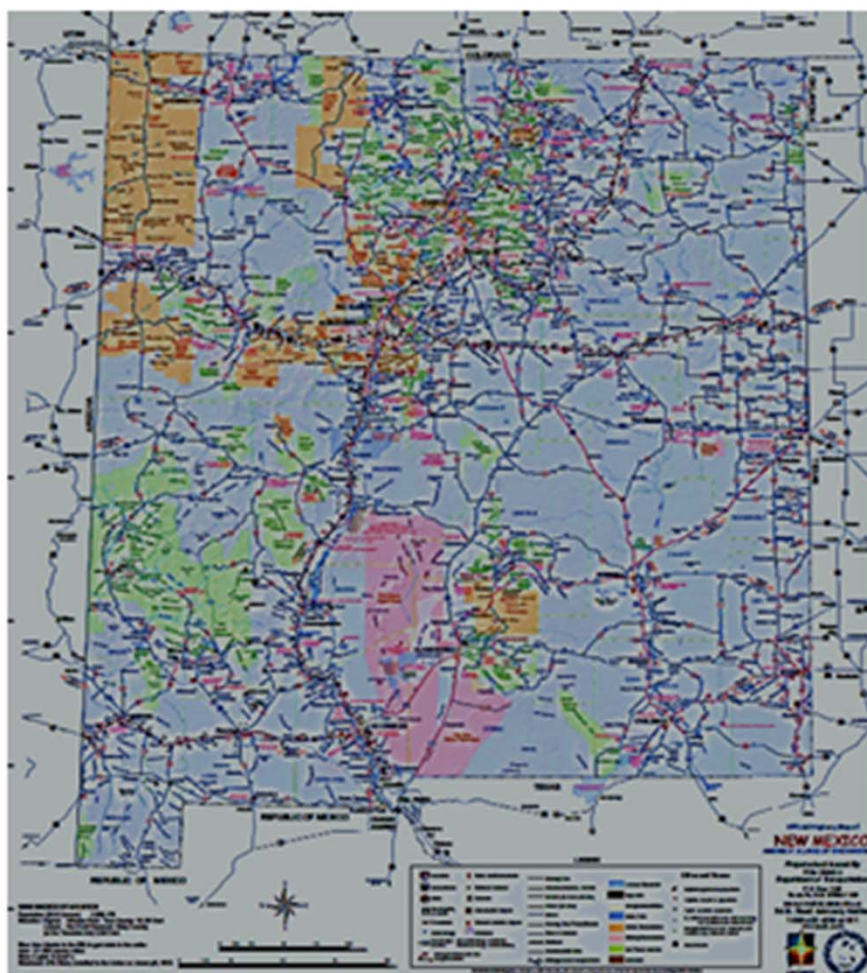
Montana v. Blackfeet Tribe

471 U.S. 759 (1985)



Cotton Petroleum v. New Mexico

490 U.S. 163 (1989)



Taxing Tribal Withdrawals Versus Taxing Extractor's Services

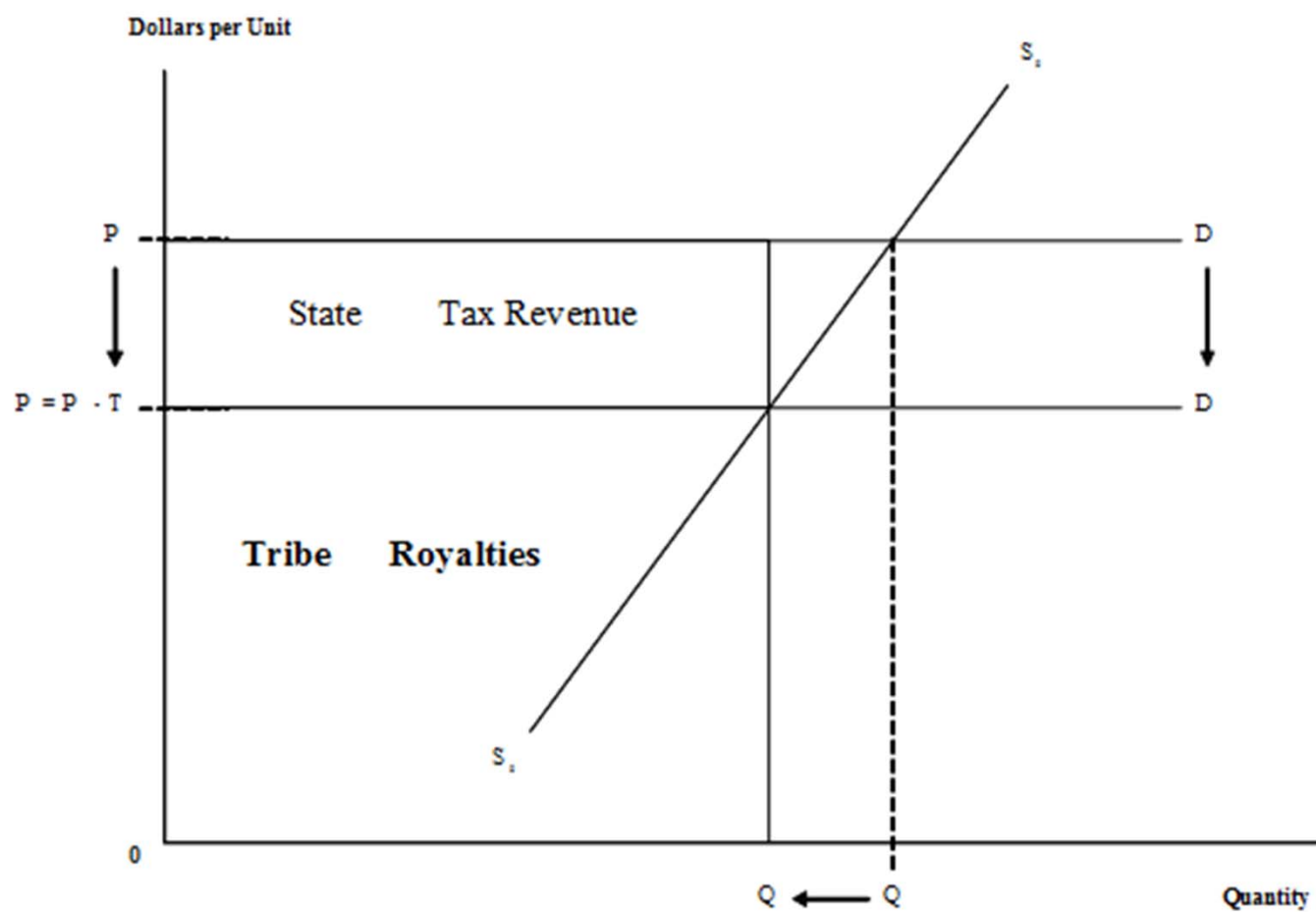


Figure 1. Equivalence of Tax Effect

	Burger	Powell	Blackmun	Brennan	Marshall	O'Connor	Rehnquist	Stevens	White	Kennedy	Scalia
Blackfeet Tribe	M	M	M	M	M	M	D	D	D		
Cotton Petroleum			D	D	D	M	M	M	M	M	M

M – Joined the majority

D – Joined the dissent

Green shows vote favorable to tribal interest.

Red shows vote unfavorable to tribal interest