



upstate citizens for equality, inc.  
p.o. box 65  
wampsville, new york 13163

November 8, 2003

Governor George E. Pataki  
State Capitol  
Albany, New York 12224

Dear Governor Pataki:

I noted with great dismay your recent decision to extend the “comment period” regarding the promulgation of rules and regulations to implement the collection of sales and excise taxes by Indian tribal businesses from non-Indian and nonmember customers. Since the Department of Taxation and Finance answers to you, I felt it expedient to send my comments regarding this matter directly to you.

As you may recall, the New York State Legislature overrode your veto of a bill that called for you to enforce tax collection by tribal businesses. The wording of the bill is very clear; it states, “the commissioner shall promulgate rules and regulations necessary to implement the **collection** of sales and use taxes.”(emphasis added) The bill in no way suggests that you negotiate with the Indian tribes in order to allow them to keep our tax revenue.

I realize that the Indian tribes are threatening lawsuits and roadblocks, but the issue has been fully litigated in favor of the state’s right to collect the tax, and you have at your disposal the National Guard to address the roadblock issue. I can see no feasible reason for you to delay the enforcement of the state’s valid tax laws.

The people’s legislature has spoken and you are sworn to enforce it’s wishes. New York State used to be a state of laws; in the interests of those laws, and of justice and free enterprise, I suggest that you resign if you are not up to the task of performing your sworn duty to the people of this once great state.

Respectfully,

Scott E. Peterman, President  
Upstate Citizens for Equality