

= Bryan v. Itasca County =

Bryan v. Itasca County , 426 U.S. 373 (1976) , was a case in which the Supreme Court of the United States held that a state did not have the right to assess a tax on the property of a Native American (Indian) living on tribal land absent a specific Congressional grant of authority to do so .

The case arose when a Minnesota county taxed an Indian 's mobile home located on the reservation . The Court ruled that the state did not have the authority to impose such a tax or , more generally , to regulate behavior on the reservation . Bryan has become a landmark case that has led to Indian gaming on reservations and altered the economic status of almost every Indian tribe . Later decisions , citing Bryan , ruled that Public Law 280 allows states to enact prohibitions , or crimes , that would apply on reservations , but could not impose regulations on conduct that was otherwise allowed . The case has also called into question the ability of the states to impose any sort of regulations on tribal reservations , such as labor standards and certain traffic regulations .

= = Background = =

= = = Background information = = =

Generally , no state has the authority to tax an Indian tribe or an individual Indian living on a reservation without authorization from Congress . This is based primarily on the Commerce Clause of the Constitution , which states , " Congress shall have Power ... To regulate Commerce with foreign Nations , and among the several States , and with the Indian Tribes . " This doctrine is based on Worcester v. Georgia , 31 U.S. 515 (1832) which stated that Indian tribes are considered to be dependent sovereign nations which deal directly with the federal government , and that states have no authority to regulate or control the tribes . Congress can authorize the states to have some control over the tribes . Minnesota is a Public Law 280 state , one where Congress has granted the state total criminal and limited civil jurisdiction on tribal land and reservations .

= = = History = = =

Russell Bryan was an enrolled member of the White Earth Band of Ojibwe , which is a component band of the Minnesota Chippewa Tribe . He married Helen Charwood in 1957 . Helen was an enrolled member of the Leech Lake Band of Ojibwe , which was also a part of the Minnesota Chippewa Tribe . They raised their children on reservation land and lived in a mobile home which they purchased in 1971 . The mobile home was located on the Greater Leech Lake Indian Reservation near Squaw Lake in Itasca County , Minnesota . Bryan 's mobile home , had it not been on the reservation , would have been subject to taxes from Itasca County . In June 1972 , Itasca County notified Bryan that the mobile home was subject to US \$ 147 @. @ 95 in taxes . The Bryans could not afford to pay the tax , and contacted the Leech Lake Reservation Legal Services Project (Legal Services) for help , noting that the mobile home was on Indian land .

= = = Lower courts = = =

On behalf of Bryan , Legal Services attorney Patrick Moriarty then sued the state and Itasca County in the District Court of Itasca County , seeking declaratory relief and an injunction which would prevent the state and county from collecting taxes from Indians on tribal land . This was filed as a class action suit . There was no dispute as to the facts of the case , so the matter was submitted as a question of law to Judge James F. Murphy . In 1973 , the district court held that the state and county were authorized to collect such taxes under Public Law 280 . Murphy noted that while the Chippewa had at one time been a sovereign Indian nation , their members were now citizens of Minnesota and received benefits from the state such as county services , the court system , and other like services .

At about the same time as the district court made its decision , Legal Services hired a new director , Gerald " Jerry " Seck . Seck was not well versed on Indian law , so he contacted the Native American Rights Fund (NARF) . With their help , Bryan appealed to the Minnesota Supreme Court . The Minnesota Chippewa tribe and the United States both filed amicus curae briefs with the court that supported Bryan 's position , and NARF attorneys appeared on his behalf . In March 1975 , the Minnesota Supreme Court affirmed the decision of the trial court by a unanimous decision , holding that Public Law 280 showed Congressional intent to allow such taxation . The Minnesota Supreme Court based its decision primarily on *Omaha Tribe of Indians v. Peters* , 382 F.Supp. 421 (D. Neb . 1974) . Bryan appealed this decision , and the United States Supreme Court granted certiorari .

= = Opinion of the Court = =

= = = Arguments = = =

By the time the appeal was prepared , Seck had left Legal Services but was still the attorney of record . The tribe paid to fly him to Washington , D.C. to prepare the brief with Dan Israel of NARF and Bernie Becker , the tribe 's attorney who would argue the case before the Supreme Court . At oral arguments on April 20 , 1976 , Becker pointed out that Public Law 280 gave the state jurisdiction over criminal matters and civil " causes of actions " ? a legal term for lawsuits . Since Congress had also passed other Indian laws at the same time , such as the various Indian Termination Acts , which specifically authorized states to collect taxes from Indians , its silence in this area meant Congress did not intend to do so with Public Law 280 . Becker brought up the leading article on Public Law 280 , by UCLA law professor Carole Goldberg , that argued that the law was established to address the problem of crime on reservations . He also noted that tribes which had adequate law @-@ and @-@ order processes , such as the Red Lake Band of Chippewa , were excluded from state jurisdiction in Minnesota . Arguing for the State of Minnesota was C. H. Luther of the State Attorney General 's office . Luther argued four points for the tax being valid : a) the language of the statute ; b) the legislative history of Public Law 280 ; c) prior judicial opinions ; and d) public policy . Luther conceded that if the trailer was a fixed house or real property , it would be exempt from taxation . Luther also stated that other taxes ? such as gasoline , sales , income and other taxes of general applicability ? would apply to Indians .

= = = Unanimous opinion = = =

Justice William J. Brennan , Jr. delivered the unanimous opinion of the court on June 14 , 1976 . Brennan stated that Public Law 280 was not designed to eliminate all restrictions on the states as they dealt with Indian tribes . Brennan noted that under the Supreme Court 's prior decisions of *Mescalero Apache Tribe v. Jones* , 411 U.S. 145 (1973) and *McClanahan v. Arizona State Tax Comm 'n* , 411 U.S. 164 (1973) , states had no authority to tax Indians " absent Congressional consent . " Since Itasca County was claiming Public Law 280 granted that consent , Brennan evaluated the statute in regards to the taxation of Indians .

Brennan noted that the Minnesota Supreme Court had found that the statute did grant the right to tax personal property as an inherent power , even though the law did not specifically mention the power to tax . He rejected this argument , noting that the primary purpose of the law was to provide for " state criminal jurisdiction over offenses committed by or against Indians on the reservations . " Nothing in the legislative history of the law provided support for Itasca County 's interpretation . Brennan also noted that the several tribal termination acts which were considered at the same time specifically discussed the taxation of Indians , while Public Law 280 was silent .

Brennan then noted that the principles of statutory construction as regards to Indians were very specific . Any differences in possible interpretation must be resolved in favor of the tribe or the Indian . Since Minnesota 's interpretation did not meet any of these tests regarding either the consent of Congress to tax or of statutory construction , Brennan stated that the Supreme Court

would not follow the state 's reasoning , and reversed the lower court 's decision .

= = Subsequent developments = =

When the decision was announced , it was reported as a substantial victory for Indians by both the local and national press . *Bryan* is a landmark case on the taxation of Indians and tribal sovereignty , having been cited over 380 times as of July 2010 . The case has had a significant impact on Indian gaming with its broad holding that Public Law 280 did not confer " general state civil regulatory control over Indian reservations . " This ruling in a challenge to a tax bill of under \$ 200 had the effect of enabling Indian tribes nationwide to earn over \$ 200 billion in gaming revenue as of 2007 . The first cases influenced by *Bryan* involved bingo , which many states allowed , but regulated . The cases which were decided all cited *Bryan* in holding that the various states had no legal grounds to regulate games on tribal land . Many analysts point to the *Bryan* case as being the grounds upon which *California v. Cabazon Band of Mission Indians* 480 U.S. 202 (1987) was decided . The Supreme Court noted that California was not able to impose civil regulations against an Indian tribe on tribal land . In that case , the court noted that California not only allowed gaming , but promoted its own state lottery . Therefore , the prohibition against gaming was regulatory in nature , not criminal , notwithstanding the fact that the games were open to non @-@ Indians as well as Indians . After the decision , Congress passed the Indian Gaming Regulatory Act to provide for a system of regulation of the Indian gaming industry .

The case is often cited to support the concept which first " coalesced " in the 1968 case , *Menominee Tribe of Indians v. United States* , 391 U.S. 404 (1968) , that tribal rights would not be abrogated without an explicit intent of Congress to do so . It has been opined by a number of legal scholars that tribes would not be subject to state labor laws . In some instances , *Bryan* and *Cabazon* have been viewed as not allowing the state jurisdiction over the traffic violations of non @-@ member Indians on another tribe 's reservation . *Bryan* is extensively discussed in both major legal textbooks on Native American law and in numerous other high school and college texts .