

**Revenue Competitions between Sovereigns: State and Tribal Taxation in
Montana
[ABSTRACT]**

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Tribal self-sufficiency and self-government depend in part upon a tribe's ability to raise revenue and regulate its territory, and the power to tax plays an essential role in both. Taxation authority in Indian country, however, has been one of the most litigated issues between tribes, states, and local governments. Until Congress enacts legislation clarifying jurisdictional questions, inter-governmental tax agreements can provide some level of certainty while safeguarding against costly litigation. As seen in Montana, agreements can be crafted in mutually beneficial ways that respect tribal sovereignty, making them an effective, if temporary, solution to the ongoing taxation competitions between sovereigns.

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