

103^D CONGRESS
2^D SESSION

H. CON. RES. 266

Expressing the sense of the Congress concerning the need to preserve the traditional lifeways in certain Alaska Native villages.

IN THE HOUSE OF REPRESENTATIVES

JULY 14, 1994

Mr. YOUNG of Alaska submitted the following concurrent resolution; which was referred to the Committee on Natural Resources

CONCURRENT RESOLUTION

Expressing the sense of the Congress concerning the need to preserve the traditional lifeways in certain Alaska Native villages.

1 *Resolved by the House of Representatives (the Senate*
2 *concurring)*, That in recognition of the prohibitive finan-
3 cial burden placed upon Alaska Native subsistence whaling
4 captains by international obligations ratified by the United
5 States, it is the sense of the Congress that the utmost
6 consideration should be given to clarify Federal tax law
7 to allow a reasonable Federal charitable tax deduction for
8 the reasonable and necessary expenses of such captains
9 related to their conduct of the centuries old subsistence
10 whaling hunt as a charitable contribution activity for the

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1 benefit of their native community, donations to which are
2 deductible under section 170 of the Internal Revenue Code
3 of 1986.

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