

THE SPONSORSHIP OF LEGAL GAMING BY AMERICAN INDIAN TRIBES

Social Policy Resolution
CC07.11.77



Evangelical Lutheran Church in America
God's work. Our hands.

Adopted by the 2007 Church Council.

Introduction

ELCA social policy documents express serious concerns about all forms of gambling, [2] and call for “opposition to lotteries and other state-sponsored gambling.” [3] This church also explicitly affirms the sovereignty of American Indian tribes and supports the aspirations of American Indians and Alaska Natives for self-determination, self-sufficiency, and cultural identity. 4 Many American Indians and others — including persons in this church — testify that opposition to the sponsorship of tribal gaming adopted under these sovereign powers threatens both these powers and this viable means to advance tribal economic and social development. ELCA documents do not address the specific issue of legal gaming sponsored by American Indian nations. There is need, therefore, to clarify the ELCA public policy position on sponsorship of legal gaming by American Indian tribes. This document addresses that specific matter and does not address personal decisions about gambling, which are considered by this church in other documents. 5

Resolved

Historical Context and Contemporary Situation

Prior to contact by European explorers, Indian tribes exercised full sovereignty over their political, economic, and spiritual affairs. Explorers, colonizers, and early settlers sometimes recognized native tribes as distinct nations, entering into treaties to claim the land and resources. The native population often was seen as part of the untamed landscape, to be “civilized” and subjugated under the principle of manifest destiny. As the U.S. emerged as a nation, its official policy toward Indian peoples evolved from one of defeat and destruction, to forced segregation on reservations, to assimilation into the dominant culture. Current federal policy recognizes, if imperfectly, a trust responsibility founded on the recognition of tribes as distinct nations whose historic sovereignty should be preserved and protected.

It is widely acknowledged that American Indians have suffered from the practices of the dominant European-American society in a history of considerable violence, injustice, and exclusion, [6] which has left a legacy of economic, social, and cultural marginalization. Since the 1970s, U.S. federal government policies have sought to strengthen tribal governments, reduce dependence upon federal government services, and encourage tribal self-sufficiency through economic development. [7] American Indians and Alaska Native peoples are active partners in addressing these circumstances, yet many continue to lag far behind the rest of the U.S. population on most measures of well-being, such as employment, income, education, housing, and health.[8]

Many tribes have embarked upon Indian gaming as an instrument of political and cultural self-determination in order to provide revenue for infrastructure, jobs, essential services, and a better standard of living. Some of these efforts have been successful while others have not, and not all tribes are able or desire to use gaming as an option for their economic development.[9]

Importance of Tribal Sovereignty

Historic treaties, the U.S. Constitution, [10] federal legislation, and numerous court decisions recognize and define tribal sovereignty. [11] The National Congress of American Indians (NCAI) explains sovereignty in this way: American Indians and Alaska Natives are members of sovereign tribal nations that have a unique legal and political relationship with the federal government. This relationship has a strong historical foundation, with roots in the treaty-based relationship between tribes and arriving European settlers, who recognized the inherent sovereignty of the tribes. This relationship has been recognized and reinforced by the United States Constitution, nation-to-nation treaties, federal statutes, case law, executive orders, and other administrative policies.

Just as the United States deals with states as governments, it also deals with Indian tribes as governments, not as special interest groups, racial minorities, individuals, or other non-governmental entities. Many state governments also have explicitly recognized the governmental status of Indian tribes through various state recognition processes and agreements.

The essence of tribal sovereignty is the ability to govern and to protect the health, safety, and welfare of tribal citizens within tribal territory. Tribal governments exercise these inherent rights just as any governmental entity would, determining citizenship, establishing civil and criminal laws for their reservation areas, taxing, licensing, regulating, and delivering services. Tribal governments, like state and local governments, are responsible for a broad range of governmental activities on tribal lands, including education, law enforcement, environmental protection, and the development and maintenance of basic infrastructure such as roads, bridges, sewers, public buildings, and solid waste treatment and disposal.

...Self-government is essential for tribal communities to continue to protect their unique cultures and identities, and in turn tribal cultures and traditions provide the foundation upon which Indian communities are governed. [12]

About Sponsorship of Gaming by American Indian Tribes

The Indian Gaming Regulatory Act (IGRA), passed by the U.S. Congress in 1988, provides a framework for tribal gaming. "IGRA grew out of a federally mandated political compromise between state and non-Indian gaming interests to control the spread of gambling, on the one hand, and tribal and federal interests in promoting reservation economic development on the other." 13 The IGRA legislates that gaming operations are regulated under the jurisdiction of a tribal government or

gaming commission, as well as the National Indian Gaming Commission (NIGC) and several federal agencies.

The act differentiates three types of gaming. 14 Class II and III operations are subject to regulation by the NIGC, including the approval of management contracts. For Class III gaming, tribes must negotiate an agreement (or “compact”) with the state government. Casinos and other Class II and Class III gaming may be operated by tribes if not specifically prohibited in the state. The IGRA requires that all revenues from Indian gaming be designated for the benefit of the tribes. 15 Just like the revenues of federal and state governments, the revenues of tribal governments are not subject to taxation.

Like a wide variety of legal forms of gambling, from commercial casinos to charitable bingo to state lotteries, tribal gaming has expanded markedly in recent years. Gambling of various types is now permitted in 48 states. Fully two-thirds of the tribes in 32 states in the contiguous U.S. operate some form of gaming. There is a wide diversity in the scope and earnings of these operations. About six percent of the 380 tribal gaming operations generate over 45 percent of the total revenues from Indian gaming. 17 Revenues from Indian gaming represent slightly more than one quarter of the total revenues from all gambling operations in the U.S., including commercial, state, and charitable gaming. 18

While acknowledging this legal framework and rapid expansion of gambling within the U.S., it is essential to note that tribal gaming differs from other government-sponsored gaming in certain respects that are relevant to this issue. State governments have at their disposal a wide range of means for raising public revenue and tend to use gaming income to reduce general taxation. American Indian tribes, on the other hand, have far more limited sources of public funds. The differences also include structural factors, such as the strictures placed on Indian reservation lands and resources held in trust by the federal government, and political factors, such as the lack of express representation in Congress. 20 These limiting conditions have been heightened by the history of brutal oppression, enforced dependence, and broken promises that have undercut tribal culture and the normal means of economic development open to other forms of government.

Concerns Surrounding Sponsorship of Gaming as a Form of Gambling

The rapid growth of Indian gaming operations since 1988 has been accompanied by controversies over the administration, economic benefits, and social impact of Indian gaming. Debate about the merits and effects of gambling occurs within tribes; between tribes; between tribes and local, state, and federal governments; and with public interest groups, such as community-based organizations and churches. Some of the concerns surrounding American Indian gaming include:

- The impact on tribal communities: these include the influence of gambling management companies on tribal self-governance, the fear that gaming enterprises will disrupt traditional Indian values and tribal community life, and

the division caused when tribal members differ markedly in their views on gaming. 22

- The impact on local communities: concerns here include the effect of Indian gaming operations on the surrounding communities, such as increased traffic, congestion, and crime, and the competition of tribal enterprises with local community businesses. 22
- The impact on the larger society: these include concerns about the economic and social costs of casinos of any kind 23 and the particular impact of gaming operations on those who suffer with problem or pathological gambling. 24 There is also the question of whether the burdens of gaming fall disproportionately on those with fewer financial resources.

While the non-economic effects of Indian gaming may be difficult to measure adequately, recent studies provide some information about the economic consequences of the activity. First, data offered by the National Indian Gaming Association (NIGA) point to the significant contributions of gaming revenues to reservation infrastructure, employment, housing, schools, educational scholarships, health and recreational services, and environmental protection and conservation services. The NIGA also observes that the economic benefits derived from gaming enhance tribal self-government and strengthen the voice of American Indians in the public arena. 25

Second, some independent research finding 26 conclude that the balance of economic impacts for tribes does seem favorable. One of these studies observes:

Overall, Indian gaming has provided the means to fulfill the various dimensions of tribal self-determination via effective self-governance, economic self-sufficiency, and cultural and spiritual vitality [and] represents a reversal of the negative effects of historically flawed federal Indian policy. 27

Finally, there is some evidence, 28 though insufficient as a basis for policy, that sponsorship of gaming by Indian tribes provides economic benefits to surrounding communities. 29

ELCA Policy Precedents

A social policy resolution draws upon precedents of social statements and resolutions. A number of these are relevant to the question of Indian gaming.

1) The 1991 social statement *The Church in Society: A Lutheran Perspective* asserts that God works through the imperfect orders of society to promote justice in a broken world:

God works through the family, education, the economy, the state, and other

structures necessary for life in the present age. God institutes governing authorities, for example, to serve the good of society. The church respects the God-given integrity and tasks of governing authorities and other worldly structures, while holding them accountable to God.

It also commits this church to:

. . . work with and on behalf of the poor, the powerless, and those who suffer, using its power and influence with political and economic decision-making bodies to develop and advocate policies that seek to advance justice, peace and the care of creation; mediate to achieve just and peaceful solutions to social conflicts. 30

2) A resolution titled "1992: Year of Remembrance, Repentance and Renewal," adopted by the 1991 Churchwide Assembly, speaks directly to tribal sovereignty:

To affirm the commitment of the Evangelical Lutheran Church in America to support the sovereignty of American Indian tribes, to speak out for just treatment of American Indians, and to promote harmony, reconciliation and mutual understanding within and among our communities. 31

3) The 1993 social statement *Freed in Christ: Race, Ethnicity, and Culture* voices this church's commitment to seek justice for all, to fight racism, and to advocate for policies that "seek to eliminate racial or ethnic discrimination." 32 The statement also affirms:

The Church that pursues justice will face and address difficult social, political, and economic problems such as: how racism must be confronted in order to build a society where diversity is truly valued. . . . In its pursuit of justice, this church must question responses that are quick, easy, and, therefore, probably inadequate. 33

4) The American Lutheran Church's 1984 social statement *Gambling and the Public Good* articulates the ELCA's underlying approach to gambling. While this document finds no biblical or theological grounds "for any absolute prohibition of gambling," it articulates "serious questions and concerns" with respect to legalized gambling as a revenue source for states to reduce taxation. It is particularly concerned when legalized gambling functions as a regressive tax that is disproportionately carried by people living in poverty. It also raises concerns about the negative social and economic impact of gambling on individuals and communities, stating, "All of the factors pertaining to the well-being of individuals and the community should be carefully weighed in making responsible decisions." It further counsels, "All people involved in gambling should carefully examine their own motivation for engaging in such activities and judge the quality of their stewardship as it applies to their use of their resources in gambling." It stresses, further, that questions of personal and congregational stewardship are involved in decisions to participate in gambling activities. 34

5) The ELCA's 1998 study "Gambling: A Study for Congregations" devotes a chapter to "Gambling on American Indian Reservations." The chapter describes the distinctive status of American Indian tribes as sovereign nations, their rights of self-determination, and their rights to conduct gaming operations that are not prohibited by state law. 35 The study sets forth the issue to be addressed: "On the one hand, American Indian gambling raises concerns that are no different from non-Indian gambling.... On the other hand, if any groups are justified in using gambling for economic development, it would be the Indian nations." 36

6) The 1999 ELCA social statement on economic life, *Sufficient, Sustainable Livelihood for All*, calls for opposition to lotteries and other state-sponsored gambling "because of how these regressive means of raising state revenues adversely affect those who are poor." 37 It also endorses "alternatives to gambling as a means of community economic development." 38 The statement encourages the church to "generously support organizations and community-based efforts that enable low-income people to obtain more sufficient, sustainable livelihoods...." 39

Moral Tensions

ELCA policy raises continuing concerns about gambling in general, concerns that are directly related to the negative effects of gambling on individuals and communities. It opposes gambling operations sponsored by governments because such activity contradicts the responsibility of governing authorities to protect the well-being of their citizens and communities. The ELCA has never contested the legal power of governments to sponsor gambling, including that of tribal governments. For the reasons given above, however, this church has insisted that the negative effects of gambling, particularly on the vulnerable or those living in poverty, be weighed against positive benefits — even when revenue is used for social purposes.

This church believes that the best interests of society are not protected when governments seek to build revenues from activities that impose serious risk of individual and communal harm. These arguments have been founded on evidence showing gambling's regressive economic impact on those living in poverty and concern for overall economic harm to communities, injury to some individuals and their families, as well as the moral impact on the general social fabric.

On the other hand, as set forth above, American Indian tribal gaming is marked by several important characteristics that may distinguish this activity from other types of government-sponsored gambling. These features raise the question whether, given the specific historical, economic, social, and cultural contexts in which it takes place, gaming sponsorship by American Indian tribes may, in fact, contribute to the well-being of their communities. These aspects include:

- American Indian nations have limited powers of taxation and minimal access to economic resources. Gaming, then, may be one of the only viable means for some tribes to advance their economic and social development. As indicated above, some research evidence suggests that gaming has advanced that development.

- Because of the history of brutal oppression, this church has a special obligation to Indian tribes that includes listening to the voices of American Indians when they claim that outright opposition to gaming at the present time would seriously undermine the responsibility of sovereign American Indian tribes to foster the well-being of their communities.

These conflicting features of Indian gaming present this church with clear tensions. This church has good reason to raise its voice against gambling sponsored by governing authorities and to emphasize its belief that tax reduction or economic development based on gambling has serious implications for any governing authority, whether for tribes or other forms of government. Nevertheless, the historical, legal, and economic factors related to the question of the sponsorship of gaming by American Indian tribes lead this church to reflect carefully about explicit opposition to this activity because of its potential possible contribution to tribal economic development and self-government.

Drawing upon these insights, the following four resolutions seek to affirm the historic and ongoing ethical concerns of this church related to gambling and the effects of gambling on individuals and communities while also recognizing the governing authority of American Indian tribes and their essential responsibilities to create viable economic opportunities and institutions for the sustainability and survival of their communities.

Resolutions

1. This church reaffirms its ongoing moral and ethical concerns about gambling and its opposition to lotteries and other state-sponsored gambling, particularly where gambling is targeted toward vulnerable groups and adversely impacts the lives of people, especially those living in poverty; it encourages institutions and individuals engaged in such activities to weigh carefully the consequences of these activities.

2. This church reaffirms its respect for the inherent sovereignty of American Indian tribes and Alaska Native peoples and its commitment to support American Indian self-determination, address racism, and promote social justice.

3. With regard to the sponsorship of legal gaming by American Indian tribes, and within the context of this church's continuing moral and ethical concerns about gambling, this church strongly encourages the exercise of social responsibility by all parties involved. These responsibilities include but are not limited to the following:

a. That the federal government:

1) Respect treaty obligations with American Indians and in particular provide adequate resources to ensure the health, education, housing, employment, and other social needs of Indians;

2) Strengthen actions to honor its trust responsibility to tribes and interact with them on a mutually respectful and appropriate government-to-government basis; and, furthermore,

3) Allocate revenues from trust lands and investments to strengthen tribal self-determination, self-sufficiency, and cultural vitality.

b. That states negotiate fair agreements in good faith with tribal governments regarding gaming operations, respect tribal sovereignty, and relate to tribes on an appropriate government-to-government basis.

c. That this church, while it continues to have serious concerns about all forms of gambling, including Indian gaming, acknowledges the initiatives and achievements of American Indian tribes to promote the well-being of their members and urges those tribes that have decided to sponsor gaming to:

1) Assess the physical and social impacts both on their own communities and the communities adjacent to reservations when sponsoring gaming enterprises and work with these communities to alleviate negative impacts;

2) Utilize revenues from gaming to fund diversified economic development and to explore development opportunities other than gaming;

3) Share revenues from very profitable gaming operations with other tribes and American Indians or Alaska Natives not residing on reservations.

d. That both state and tribal governments intensify effective preventative measures to reduce or eliminate problem and pathological gambling and provide adequate funding for gambling addiction counseling and treatment services.

e. That federal, state, and tribal governments exercise full disclosure, transparency, and accountability to their respective constituencies in their management of Indian gaming revenues.

4. This church in all its expressions reaffirms the importance of building positive and supportive relationships with American Indians and Alaska Natives and recommits itself to promoting dialogue and moral deliberation regarding Indian gaming and other American Indian concerns and to intensifying advocacy with, and on behalf of, tribes.

Toward that end this church:

a. Reaffirms the resolution "1992: Year of Remembrance, Repentance and Renewal" adopted by the 1991 Churchwide Assembly and will ensure its public availability and use for social policy and advocacy.

b. Will contribute tangibly to the health and welfare of American Indian and Alaska Native communities by promoting tribal self-sustainability and supporting the diversification of economic development approaches

c. Will foster understanding and reconciliation between Indian reservations and local

communities and develop resources for congregations bordering reservations to be agents of dialogue and reconciliation.

d. Will encourage synods to nurture positive relationships among American Indian tribes, state authorities, and congregations around issues of tribal gaming and other matters to strengthen American Indian communities.

e. Will encourage the continuing study of American Indian concerns and urge respective churchwide units to promote wider use of the document "A Vision of Partnership and Unity: A Guide to Ministry with American Indian and Alaska Native People" and the resource "Gambling: A Study for Congregations."⁴² Further, to request that the program unit for Multicultural Ministries, in consultation with the program unit for Church in Society, develop a brief resource that assists synods and congregations to understand the issues facing American Indian and Alaska Native people, including attention to the matter of gaming.

f. Will encourage Lutheran social ministry organizations, congregations, and other institutions of this church to work with American Indian tribes to establish and strengthen gambling addiction counseling and treatment programs.

g. Will encourage those engaged in advocacy, such as this church's Washington Office and state public policy offices, to work with tribes to address issues that impact the lives of American Indians and Alaska Native people.

Notes

End Notes

[1] ELCA Church Council action authorized CC06.11.52 authorizes a resolution on "legal gambling sponsored by American Indian tribes." The terms "gaming" and "gambling" have varied meanings in common parlance. ELCA documents use the term "gambling" to refer broadly to all forms of placing money on the outcome of a game or contest. Casinos and other gambling activities sponsored by American Indian tribes are legally referred to as "gaming" (e.g., the Indian Gaming Regulatory Act), and it is preferred by some in connoting the social and recreational aspects rather than the monetary ones. It also suggests a link to the heritage of gaming among American Indian cultures. This document follows legal precedent by using "gaming" in reference to casinos and other forms of gambling sponsored by tribes but employs "gambling" for general purposes or in specific reference to ELCA documents.

[2] Waste, exploitation, broken homes, and poor stewardship are among the concerns indicated in "Gambling and the Public Good: A Statement of the American Lutheran Church" (1984). It also provides the following definition accepted here: "Gambling has been described as involving three elements: (a) a valuable consideration, mutually risked in the hope of (b) winning a significant prize, which is

awarded (c) not primarily for skill or ability but largely by the caprice of chance” (p. 2).

[3] 1999 ELCA social statement on economic life, Sufficient, Sustainable Livelihood for All, p. 12.

[4] “1992: Year of Remembrance, Repentance and Renewal,” an action (CA91.5.28) adopted by the 1991 Churchwide Assembly 1991 Reports and Records: Assembly Minutes, pp. 472-473.

[5] See, for instance, “Gambling and the Public Good.”

[6] See, for example, the following: Alvin M. Joseph Jr., *500 Nations: An Illustrated History of North American Indians*, New York: Alfred A. Knopf, 1994; Dee Brown, *Bury My Heart at Wounded Knee: An Indian History of the American West*, Toronto, ON: Holt, Rinehart and Winston, Inc and Bantam Books, 1971; George E. Tinker, *Spirit and Resistance: Political Theology and American Indian Liberation*, Minneapolis, MN: Fortress Press, 2004.

[7] Steven Andrew Light and Kathryn R. L. Rand, *Indian Gaming and Tribal Sovereignty: The Casino Compromise*, Lawrence, KS: University Press of Kansas, 2005, pp. 33-34.

[8] Jonathan B. Taylor and Joseph P. Kalt, *American Indians on Reservations: A Databook of Socioeconomic Change between the 1990 and 2000 Census*, Cambridge, MA: The Harvard Project on American Indian Economic Development, 2005.

[9] *A Vision of Partnership and Unity* — a resource published jointly by the ELCA, Presbyterian Church (USA), and the United Church of Christ — relates the perspectives of some American Indian Christian leaders and church staff, including this comment on Indian gaming and gambling: “It is a topic that is often controversial and much misunderstood. It has been treated, we believe, sensationally and unfairly in a number of prominent media articles. For factual information and Indian perspective one can turn to the National Indian Gaming Association (NIGA). The fact is that only a small number of tribes — near urban or tourist areas and with good management — have prospered. Casinos and related enterprises are not an option for most tribes and are risky endeavors for many others. Some of the successful gaming operations have provided money for the development of their own communities. . . . Regardless of one’s own views on gambling, we can appreciate Indian gaming as one tool for economic development. Used wisely and responsibly, it can provide a way and some models for meeting the economic needs of particular tribes and for serving the needs of the broader Indian and non-Indian communities” (pp. 34-35). This resource is available from Augsburg Fortress: www.augsburgfortress.org.

[10] In the "Indian Commerce Clause," Article I, Section 8, the U.S. Constitution delegates to the Congress the power "to regulate commerce . . . with the Indian Tribes" (Light and Rand, 2005, p. 27).

[11] An excellent discussion on tribal sovereignty is provided by David E. Wilkins and K. Tsianina Lomawaima, *Uneven Ground: American Indian Sovereignty and Federal Law*, Norman, OK: University of Oklahoma Press, 2001.

[12] National Congress of American Indians, *An Introduction to Indian Nations in the United States*, Washington, DC, 2004, p. 9.

[13] Light and Rand, 2005, p. 6.

[14] Class I: traditional and ceremonial games; Class II: bingo-type games; and Class III: slot machines and casinos.

[15] Regulations also permit the per capita distribution of profits to individual tribal members if all obligations have been fulfilled. Such general distribution requires the consent of the Interior Secretary of the U.S. government.

[16] Many tribes operating casinos share revenues with states in lieu of taxes. Employees of Indian casinos pay federal income taxes, and Indians living off reservations and non-Indian employees pay state taxes.

[17] About 2.5 million U.S. citizens claim American Indian or Alaska Native status. There are 560 federally recognized tribes, of which 335 are located in the contiguous American states (i.e., excepting Hawaii and Alaska). Around 230 of these tribes operate about 390 Class II or Class III gambling facilities. Prior to 1989, revenues from Indian gaming were about \$400,000. In 2006 revenues exceeded \$22 billion (National Indian Gaming Commission reports, www.nigc.gov).

[18] The American Gaming Association Web site reports gross revenues from all types of gambling in 2005: card rooms \$1.12 billion; commercial casinos \$31.85 billion; lotteries \$22.89 billion; Indian casinos \$22.62 billion; legal bookmaking \$130.5 million; parimutuel wagering \$3.68 billion; charitable games and bingo \$2.33 billion, for a total of \$84.65 billion (figures rounded) (www.americangaming.org).

[19] Current reports indicate that federal funding for the needs of American Indian people falls far short of essential support. See U.S. Commission on Civil Rights, "A Quiet Crisis: Federal Funding and Unmet Needs in Indian Country," 2003.

[20] Additional political differences are helpfully delineated in Light and Rand, 2005. Some of these include the fact that states have direct representation in Congress and explicit constitutional protection, while tribes are subject to the plenary power of Congress. Further, Indian tribes must negotiate with the states in which they reside and are thus limited by a state's policy, which can rule gaming illegal. The authors

conclude, "In view of these advantages (of the states) . . . we believe that the only fair and level playing field, and the necessary foundation for government-to-government relations, is one that recognizes and respects tribal sovereignty" (p. 155).

[21] All the studies and reports mentioned throughout this section are subject to questions about methodological assumptions and the difficulty of measuring economic and social impact accurately.

[22] These effects are especially important where casinos are located close to neighboring communities or urban areas.

[23] Many studies seek to assess the social impact of gambling. Some studies are cited in the ELCA discussion resource "Gambling: A Study for Congregations," Division for Church in Society, 1998. More recent estimates are also available. For instance, a University of Georgia study reports that casinos in general drain an average of at least \$97 per resident per year (reported by Mark Whitehouse in the June 11, 2007, Wall Street Journal). In his book, *Gambling America: Costs and Benefits* (New York: Cambridge University Press, 2004) economist Earl Grinols argues that there is a \$289 social cost for every \$46 of economic benefit from casinos.

[24] The National Council on Problem Gambling comments that "Problem gambling is an emotional problem that has financial consequences." Pathological gambling is "an uncontrollable obsession with gambling." "When gambling behavior interferes with finances, relationships and the workplace, a serious problem already exists." They report that two million persons, about one percent of the U.S. population, are pathological gamblers and an additional four to eight million or two to three percent problem gamblers.

[25] National Indian Gaming Association, "The Economic Impact of Indian Gaming in 2006." Washington, DC, www.indiangaming.org. This report indicates \$25.7 billion gross revenues from Indian gaming and \$3.2 billion from related hospitality and entertainment services in 2005; 670,000 direct and indirect jobs were created; \$8.6 billion was paid in federal taxes and revenue savings; and \$2.4 billion in state taxes and revenue sharing; and more than \$100,000 million (\$.1 billion) to local governments.

[26] An extensive Harvard study found that in the period from 1990 to 2000 the economic situation of American Indian tribes had improved at a more rapid rate than the general American population and that the greatest increase tended to be among tribes with gaming operations (Jonathan B. Taylor and Joseph P. Kalt, *American Indians on Reservations: A Databook of Socioeconomic Change between the 1990 and 2000 Census*, Cambridge, MA: The Harvard Project on American Indian Economic Development, 2005).

[27] Kathryn R.L. Rand and Steven Andrew Light, *Indian Gaming Law and Policy*, Durham, NC: Carolina Academic Press, 2006, p. 143.

[28] Jonathan B. Taylor, Matthew B. Krepps, and Patrick Wang, "The National Evidence on the Socioeconomic Impacts of American Indian Gaming on Non-Indian Communities," Cambridge, MA: The Harvard Project on American Indian Economic Development, 2000. This study included some measures of broad social impact (e.g., crime rates and bankruptcies).

[29] Conclusions about tribal gaming, both pro and con, are often inferred from studies of gambling in general or from localized studies in separate communities or states. Often standard measures are not used in these studies, nor are there controls for situational factors, which make comparisons between studies difficult or ambiguous. In 1996 the federal government commissioned a comprehensive study to examine gambling in general (National Gaming Impact Study Commission [NGISC]. Final Report, 1999). Some researchers suggest that a similar comprehensive study, commissioned by the federal government and conducted by an independent impartial body, would provide clearer empirical evidence regarding the political, economic, social, and cultural benefits and costs of Indian gaming for the tribes and for the general American society, research which could contribute to social policy development (Rand and Light, 2006, p. 153).

[30] The Church in Society: A Lutheran Perspective, adopted (CA91.02.04) by the 1991 Church-wide Assembly, 1991 Reports and Records: Assembly Minutes, pp. 3 and 7.

[31] "1992: Year of Remembrance, Repentance and Renewal," an action (CA91.5.28) of the 1991 Churchwide Assembly, 1991 Reports and Records: Assembly Minutes, pp. 472-473.

[32] ELCA social statement Freed in Christ: Race, Ethnicity, and Culture (1993), pp. 2-3.

[33] Ibid., p. 5.

[34] Gambling and the Public Good: A Statement of the American Lutheran Church, (1984), p. 3.

[35] "Gambling: A Study for Congregations" (1998), pp. 26-27.

[36] Ibid., p. 28.

[37] ELCA social statement, Sufficient, Sustainable Livelihood for All (1999) p. 12.

[38] Ibid., p. 17.

[39] Ibid., p. 12.

[40] It is recognized that many tribes that have sponsored gaming have adopted one or more of these measures. The intent of these recommendations is to encourage both new and continued measures of social responsibility that might enhance mutual accountability and beneficial outcomes.

[41] An ecumenical resource available from the ELCA Multicultural Ministries program unit and through Augsburg Fortress, Publishers.

[42] Produced by the Church in Society program unit and available from Augsburg Fortress, Publishers.