



GROUNDWATER MANAGEMENT DISTRICTS ASSOCIATION

RESOLUTION NO. 81-2

BOARD OF DIRECTORS
GROUNDWATER MANAGEMENT DISTRICTS ASSOCIATION
ANNUAL MEETING - DECEMBER 2, 3, 4, 1981
LUBBOCK, TEXAS

RESOLUTION REGARDING GROUNDWATER DEPLETION

WHEREAS, the members of the Groundwater Management Districts Association recognize the importance of obtaining a Revenue Ruling from the Internal Revenue Service permitting a tax depletion deduction for farmers irrigating out of the Ogallala Formation in the High Plains Region; and

WHEREAS, the Department of Justice has requested a ruling governing a tax depletion allowance for all taxpayers irrigating out of the Ogallala Aquifer in the High Plains Region; and

WHEREAS, the Internal Revenue Service has had more than a sufficient amount of time to conclude its study of the tax depletion deduction issue encompassed in Dean Gigot et al. v. U. S., Civil Action no. 78-1015; and

WHEREAS, further delay by the Internal Revenue Service will be detrimental to the farmers irrigating out of the Ogallala Formation, as well as agri-business relying upon continued irrigation;

THEREFORE BE IT RESOLVED, that the Internal Revenue Service respond to the request by the Department of Justice to make a ruling governing a tax depletion allowance for all taxpayers irrigating out of the Ogallala Formation in the High Plains Region; and

BE IT FURTHER RESOLVED, that the Memorandum summarizing the history of the Ogallala Formation and the depletion problem, as submitted to this meeting, is hereby adopted and approved.

PASSED AND ADOPTED ON THIS THE 3RD DAY OF DECEMBER, 1981.

GROUNDWATER MANAGEMENT DISTRICTS ASSOCIATION

BY: _____

[Signature]
President

ATTEST:

[Signature]
Secretary