

UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY

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TREASURY TRIBAL ADVISORY COMMITTEE

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PUBLIC MEETING

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WEDNESDAY
OCTOBER 26, 2022

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The TTAC convened in the Main Treasury Building Cash Room, 1500 Pennsylvania Avenue NW, Washington, D.C., at 1:00 p.m. EDT, W. Ron Allen, Chair, presiding.

TTAC MEMBERS PRESENT:

- W. RON ALLEN, Jamestown S'Klallam Tribe; Chair
- REBECCA BENALLY, Navajo Tribe*
- SHARON EDENFIELD, Confederated Tribes of Siletz Indians*
- WILL MICKLIN, Central Council of the Tlingit and Haida Indian Tribes of Alaska*
- JEAN SWIFT, Mashantucket Pequot Tribal Nation*
- STEPHANIE WILLIAMS, Alabama-Coushatta Tribe of Texas

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ALSO PRESENT:

JANET L. YELLEN, Secretary, Department of the
Treasury
MARILYNN MALERBA, Treasurer of the United
States; Chief of the Mohegan Tribe
KRISHNA VALLABHANENI, Office of Tax Policy,
Department of the Treasury, and Designated
Federal Officer
FATIMA ABBAS, Department of the Treasury
LYNNE CAMILLO, Internal Revenue Service
RENEE FERGUSON, Social Security Administration
WIZIPAN GARRIOTT, Department of the Interior*
JULIE HANLON-BOLTON, Internal Revenue Service
KIMBERLY KOCH, Department of the Treasury
RACHEL LEVY, Internal Revenue Service
TELLY MEIER, Internal Revenue Service
TRICIA MILLER, Internal Revenue Service
MARY MODRICH-ALVARADO, Internal Revenue Service
MORGAN RODMAN, White House Council on Native
American Affairs*
SCOTT VANCE, Internal Revenue Service

*participating via videoteleconference

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P-R-O-C-E-E-D-I-N-G-S

1:02 p.m.

MR. VALLABHANENI: All right. I think we're ready to begin. My name is Krishna Vallabhaneni. I'm the Designated Federal Officer for the Treasury Tribal Advisory Committee. I'd like to welcome all of you who are able to join us today here at the Treasury Building, as well as virtually around the country.

In addition, I'd like to thank all of the TTAC members, tribal leaders, and those of you who work with the tribes. And I'd like to also thank everybody who has, not just with respect to this meeting but throughout the past four years, provided input with the subcommittee and the TTAC as a whole to get us to where we are today. Public input is extremely important. Input from tribal leaders is extremely important, and we look forward to continuing this dialogue as we move forward.

What I will do right now is, in order to establish a quorum for the TTAC, do a roll call of the members to determine whether or not a quorum

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is established. I will start with Chairman Ron Allen, and I will ask that each member also, other than just saying aye or present, also state their tribal affiliation.

MR. ALLEN: Ron Allen, Chairman of the Jamestown S'Klallam Tribe, present.

MR. VALLABHANENI: Rebecca Benally.

MS. BENALLY: Rebecca Benally from Navajo Nation, TTAC member, present.

MR. VALLABHANENI: Thank you. Councilwoman Sharon Edenfield.

MS. EDENFIELD: Sharon Edenfield from the Confederated Tribes of Siletz, present.

MR. VALLABHANENI: Vice President Will Micklin. Mr. Micklin, can you hear us? Okay. I will get back to Mr. Micklin.

Ms. Stephanie Williams.

MS. WILLIAMS: Stephanie Williams, Alabama-Coushatta Tribe of Texas.

MR. VALLABHANENI: Thank you. Four members being present for the meeting, a quorum is established. At this point, I would like to

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introduce Ms. Williams to provide a tribal opening prayer. I'm so sorry. Jean Swift.

MS. SWIFT: Hi, Jean Swift, present. I'm from the Mashantucket Pequot Tribal Nation.

MR. VALLABHANENI: Apologies for missing you, Ms. Swift.

I'd like to now turn it over to Ms. Williams, who will be offering a tribal prayer.

MS. WILLIAMS: Dear Heavenly Father, thank you for this day. We thank you for the opportunities that have been given to us, Lord, and the freedoms that we have. Lord, we thank you for the tribes and the people of this nation, Lord.

We thank you that you would give us this day, Lord, each and provide us our needs. Lord, we thank you that you will be asked to bless everyone that is here today, everyone that has joined us virtually.

Lord, please be with us and help us as we conduct business, Lord. We just thank you for the Secretary and ask that you be with her, as well.

Lord, we thank you for all that you do for us.

In Jesus's name I pray.

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MR. VALLABHANENI: Thank you, Ms. Williams. It's now my pleasure to introduce Secretary Janet Yellen, a woman who doesn't need much of an introduction but I will point out she's not only the, well, she's the 78th Secretary of the Treasury, she's the first female Secretary of the Treasury, she's the first Secretary of the Treasury to ever have participated in a TTAC meeting, and she's also today the first Secretary who ever participated in person in a TTAC meeting.

So without much ado, I'll turn it over to Secretary Yellen.

SECRETARY YELLEN: Thank you, Krishna.

And good afternoon, Treasury Tribal Advisory Committee members, tribal leaders, and attendees.

Thank you very much for inviting me, and it is a privilege to kick off, this is the first in-person TTAC meeting since 2019.

I want to welcome the fourth Vice President Will Micklin, Jean Swift, and Stephanie Williams, the newest members of the Committee. And, Chairman Ron Allen, congratulations on your

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reappointment.

For those who are in-person, welcome to Treasury. I know many of you have traveled far and wide to be here, and thanks to all who are joining us virtually.

Although initially established to focus on matters regarding the taxation of Indians, this committee's work is a crucial part of Treasury's broader effort to strengthen our nation-to-nation relationship with tribal governments. We know the needs in Indian country are urgent. Even before the pandemic, the poverty rate for Native Americans was twice the national average. Tribal citizens had a higher unemployment rate than any other demographic, and many of these economic disparities were rooted in prior federal policy and they were exacerbated by COVID-19.

Over the past couple of years, we've been proud to partner with tribal governments to provide relief to tribal communities. We have provided over \$30 billion in direct aid to tribal

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governments since the pandemic hit; and these funds have literally saved lives by helping fight the pandemic, and they've also kept people housed and expanded broadband access.

As we invest in tribal communities, we've sought to strengthen the trust between Treasury and Indian country. We've increased our direct engagement with tribal leaders, and we are listening. For example, Treasury will be consulting with tribal leaders before we implement the Inflation Reduction Act's clean energy tax incentives. These provide real opportunities for tribal governments to make climate security investments with global benefits, and, of course, we appointed Chief Malerba as our treasurer. When Chief Malerba assumed her office as our nation's first Native American treasurer, she didn't just take on the normal slate of responsibilities. She's leading the newly-established Office of Tribal and Native Affairs, which is charged with coordinating tribal policy and engagement across the Department.

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The issues that you cover as Committee members are a crucial part of our efforts to partner with tribal governments as we secure the economic security of tribal nations. Today, this group will be discussing a wide variety of issues. I'm looking forward to hearing your thoughts on dual taxation, general welfare exclusion rules, and the protection of pensions of tribal citizens. So thank you for inviting me to join you.

MR. VALLABHANENI: Thank you, Madam Secretary. At this time, I'd like to invite the members of the TTAC to offer their comments. I'll go down the roll in alphabetical order, starting with Chairman Allen.

MR. ALLEN: Thank you, Krishna. And Madam Secretary, it's a real honor to be able to be here with you and it is a special honor that you are here with us as tribal leaders dealing with the issues that are so complex in Indian country.

You did a great job of capturing the challenges that we have throughout the tribes. There's 574 tribes from Alaska to Florida and Maine to

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California.

One of the things that is emergent out of the 20th and into the 21st century is the federal government's commitment to enhance the tribes' ability to be self-reliant, to not be dependent on the federal government. And I mentioned this yesterday in our pre-meeting. We work with OMB on how much resources are actually made available for the tribes, and, currently, in 2022, it's somewhere around \$28 billion throughout all the federal programs. We believe the need is north of \$250 billion a year in order for us to be able to enjoy the rights and opportunities throughout our communities like the rest of mainstream America.

So how do we get there? It's about how the tribes can become more self-reliant and generate our own revenue base. Taxation issues, access to capital are all critical and essential.

Recognition of our sovereignty in our tribes is essential for us to become a part of the family of American governments. And for us, that is

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critically important.

The commitment you are making, the Office of Tribal and Native American Affairs, is a huge step, one that we've asked for for many, many years, and this administration and you have delivered it. So we want to say thank you.

SECRETARY YELLEN: Thank you. Thank you, Ron.

MR. VALLABHANENI: Next, I'd like to invite Rebecca Benally for some comments.

MS. BENALLY: Good afternoon, TTAC members and Madam Secretary Yellen. Thank you for being with us during our meeting today. I appreciate your comments. And as was echoed earlier of creating offices that is a benefit to Indian country, an objective that we have as far as dual taxation is that tribal nations as sovereign governments should be and shall be the only taxing authority for all businesses and economic activity occurring on which or within their reservations. And I believe that by creating these offices for Indian country members

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and leaders to be part of U.S. Department of Treasury is a big step in that direction.

So with that, I just wanted to appreciate and thank you for being us today.

MR. VALLABHANENI: Thank you, Ms. Benally. I'd like to invite Councilwoman Edenfield for some remarks.

MS. EDENFIELD: Good morning, Secretary Yellen. I apologize. I was hoping to be there in person, but I've not been able to fly, so I am very honored that you were able to join us today. I think the last time we met was virtually. You were at a virtual meeting with us.

So I just want to again thank you and appreciate your comments that you stated this morning and both Ron and Rebecca's comments. So, again, thank you.

MR. VALLABHANENI: Thank you. Next, I'll invite Vice President Micklin to offer some comments.

MR. MICKLIN: (Native language spoken.) Good morning. In English, I'm Will

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Micklin. (Native language spoken.) I'm of the Teikweidi Brown Bear clan from the House of Kaats of the Tongass Tribe. I'm Vice President of the Executive Council for the Central Council of Tlingit and Haida Indian Tribes of Alaska. Richard J. Peterson is our President. We're the regional tribe in Southeast Alaska with aboriginal title to over 35,000 square miles, 135,000 square miles, and 34,000-plus tribal citizens. I'm also the CEO of Ewiiaapaayp Band of the Kumeyaay Indians in East San Diego County, California.

I thank you for the opportunity to work with this committee on issues of tax policy and tax administration. Taxation, as you all know, is one of the core attributes of a sovereign government, and this is a tremendous opportunity to advance issues of interest to tribes that are really vital to improving our communities, and I sincerely thank you for the opportunity to engage in this discussion.

(Native language spoken.) Thank you.

MR. VALLABHANENI: Thank you very

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much. Now I'll invite Ms. Jean Swift to offer some comments.

MR. SWIFT: (Native language spoken.)

Good day. Again, my name is Jean Swift from the Mashantucket Pequot Tribal Nation. I'm the former treasurer of the tribal council and a recent member of IRSAC.

Good afternoon, Madam Secretary, honorable members of the TTAC, and guests. The Tribal General Welfare Exclusion Act provided for education and training for internal revenue field agents who administer and enforce revenue laws with respect to Indian tribes. As a member of the TTAC, I would like to see TTAC consult with the Secretary to establish this training which is critical to the proper administration and enforcement of the GWE. It would also be helpful to tribes for Treasury to issue regulations implementing GWE, including procedures for audits.

Finally, with various changes in federal law, including the Inflation Reduction Act, tribes will need assistance in assessing

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changing tax policy. I would like to suggest that a subcommittee of TTAC assess changing tax policies related to tribal governments. This subcommittee could initially focus on the newest programs and policies from the Inflation Reduction Act and help assess any other major changes in tax policies for tribal governments in the future.

Thank you.

MR. VALLABHANENI: Thank you for those comments. I would now invite Ms. Stephanie Williams to offer some comments.

MS. WILLIAMS: Thank you, Madam Secretary, for being with us this morning. I am one of the newest subcommittee members or, actually, Committee members of the TTAC, and I consider it a great honor to serve on this committee. On behalf of the Alabama-Coushatta of Texas, you know, we are very thankful that you are taking an active role and a commitment to work with the tribes in this effort to further the policies so that we can meet our work that needs to be done on each subcommittee.

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Every one has kind of stated what I'd like to say, so I'll just make it brief. I just want to thank you for always considering federal policy, that these policies should keep tribal and all economies growing as much as possible, and we thank you for that. So I look forward to working with you.

Thank you.

MR. VALLABHANENI: Thank you, Ms. Williams. I think, at this time, Secretary Yellen, I understand that you need to depart our company, and you have a lot of things on your plate to juggle, so we understand.

SECRETARY YELLEN: Well, let me just, before I go, thank everyone for the comments that you've made about the issues that are top of mind to you, what you're concerned about. I visited the Rosebud Indian Reservation this past summer, and some of the concerns that you mentioned in the go-around are exactly the same things that I heard last summer. I think they're issues that are important to tribal citizens across the country.

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I'm very thankful to have Treasurer Malerba as a partner in our efforts to address these concerns. And as we think about the items that are on your agenda today and the broader challenges facing Native Americans, your input and advice is very important and it's something I look forward to hearing about on a regular basis. I'm looking forward to hearing more about your discussions today, and I appreciate the opportunity to join you. I hope you have good discussions and a good meeting.

Thank you so much.

MR. ALLEN: Thank you, Madam Secretary.

(Pause.)

SECRETARY YELLEN: Thank you, thank you, thank you.

MR. VALLABHANENI: Thank you very much. Thank you, Treasurer Malerba.

I now have the honor and privilege of introducing someone that I think may need even less of an introduction to those attending today. The

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way I view it, we have two first ladies here at Treasury. You just heard from one of them, Secretary Yellen. I'd like to also introduce now Treasurer and United States lifetime chief of the Mohegan Tribe -- I was going to try your Mohegan name, but I'm going to do a quick pass -- Chief Marilyn "Lynn" (Many Hearts) Malerba.

Before she speaks, I'd just point out why she's, you know, maybe there's the obvious parts about her being a first lady, but, you know, she's the first female chief of her tribe in modern times, and that's a big deal. And I think also, obviously, she's also the first tribal citizen to be the Treasurer of the United States, which I think we are all extremely happy about.

Without further ado, I will turn it over to Chief Malerba. Thank you.

CHIEF MALERBA: Thank you, Krishna. And it's always my honor to be here in whatever capacity that I get invited to be here, so welcome to everyone. (Native language spoken.) Welcome, everyone. My name is Chief Many Hearts Lynn

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Malerba of the Mohegan people. And so I acknowledge the First Peoples on this land, including the Anacostan, Piscataway, Pamunkey Nations, and all of our related neighboring Virginia tribes, some of whom were just recently re-recognized, as I say. And we thank all of the ancestors in the stewards of the land that we meet on today.

I greet everyone here in this room because I know everyone brings a good heart and a good mind to all of the work that they do. Ron and I have been on just about every tribal advisory committee that is in existence, I think, so it is greeting an old friend here. And I am thrilled to have our new members of the Committee join us.

I think it will bring new voices and new energy.

I'm super honored to be the first indigenous Treasurer of the United States. And as my family lovingly says TOTUS, Treasurer of the United States. But I would say that, you know, I will work for the best interest not just for Indian country but all of our citizens of the United

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States because it is an additive, not a reductive, process. When everyone does well, everyone does well, and so it's really important to always keep that in mind.

But even prior to my formal appointment, I was able to accompany Secretary Yellen as she demonstrated her commitment to Indian country by visiting the Rosebud-Sioux and meeting with the Great Plains Tribal Chairmen's Association. At that point, she did announce my appointment and also the establishment of the Office of Tribal and Native Affairs, and that's something that we've long advocated for. So I'm very excited to be a part of this, to be a part of establishing this and to be at the beginning of a really wonderful adventure, and so I'm grateful for Secretary's partnership and her leadership on this journey that we will be on together.

And having said that, we have a lot of work to do, so I'm looking to our Committee members and all of the people around the table because we

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share this responsibility. It's important that we always honor the trust and treaty obligations that the United States has to its indigenous peoples; and as representatives of Treasury, we do that.

And so, once again, I'm thrilled that we are going to reinvigorate this committee. We have a lot of work ahead of us, so I hope you're all ready to roll up your sleeves. We will be consulting in the very near future, stay tuned, on both the Inflation Reduction Act and, as you heard Jean talk about that, I think it gives us an opportunity to relook at how we look at taxation and how we look at opportunities that tribes want to take advantage of.

We will consult on the general welfare exclusion report and the subsequent proposed regulations when they are available, but we thought consulting first before we develop the regulations is very important because that allows for feedback and it allows us time to really thoughtfully consider that feedback.

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We will reconsult on the dual taxation report. There are several people in this room that have worked on that with me, including Jean Swift, as a Committee member, and Rebecca Benally, because it's been a while and it's been a while since we've met, and I just want to refresh everyone's mind around that report and perhaps get a different look at that now that a few years have gone by and also now that we've had the experience of having Treasury directly fund programs for tribes. You know, I think that that was a very unique experience for us, and it was very exciting that tribes would have that very direct connection to Treasury.

I want to make a special note of everyone who has worked hard to make this meeting happen because it's not easy to do both in person and virtual. So I thank, Krishna Vallabhaneni, Fatima Abbas, Josh Jackson, the Treasury events team, Treasury travel team, and especially our IT folks in the back of the room. Thank you for bringing everyone into the room with us. It's never easy to make that happen, and so we're

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thrilled that it does happen.

I'd like to acknowledge all of our partners here we have both virtual and in person.

We have the White House Domestic Policy Council, Bureau of Indian Affairs, IRS, Tax Policy, Social Security Administration, tribal organizations, and, again, very importantly, the tribal leaders who are joining us both virtually and in the room.

We are so thankful for your thoughtfulness when we go out to consultation for the way that you respond to consultation and the way you view the consultation process. It's very key to our relationship, and we look forward to that.

So I look forward to the discussion today. Our work is very important, and, together, we will improve the lives of our tribal citizens and the financial health of our tribal nations.

So thank you, and I'm really happy to be a part of the meeting today.

MR. VALLABHANENI: Chairman Allen.

MR. ALLEN: Yes, if I might, Krishna.

Just a follow-up comment to Madam Treasurer --

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you got to get used to this -- remark. She comes with extensive experience. It's been an honor, as she pointed out, that we've worked together on many advisories throughout the federal system. We know that your office, Krishna, has worked hard to understand Indian country and the complexity of the tribes, from north to south to east to west.

It is challenging, but now you have someone who actually has worked with the tribes throughout all the corridors. There are areas even stronger on healthcare that was a big issue as we dealt with the Affordable Healthcare Act as it applies to tribes but beyond that, the issues that in this department with regard to taxes and access to capital, et cetera.

I do want to do a shout out for Fatima Abbas who has helped Jacob Leibenluft with regard to American Rescue monies and bringing additional talent and expertise coming from the National Congress of American Indians who provides the overview of all issues that affect Indian tribes with regard to our governance and our mission on

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self-governance and self-reliance.

So I want to say this is a welcome presence in this department and a welcome presence with regard to this body, as we move forward with many issues that you already addressed. It's been a bumpy ride here these last three years, but now we're back together.

So thank you for the reappointments.

I think I got myself fingerprinted at least a dozen times.

MR. VALLABHANENI: We had to be sure.

(Laughter.)

MR. ALLEN: I want to make sure I was not a lummy just for the presence of my good friends in the audience.

All right. Well, thank you. I just want to say thank you. Lynn, I just wanted to have a quick comment on your remarks, and I look forward to working with you and your office. I am expecting my face to be on the three dollar bill, though. Just saying. All right.

MR. VALLABHANENI: I hear people can

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personalize their own monopoly money these days.

MR. ALLEN: That's true, and we do have a Jamestown S'Klallam version.

MR. VALLABHANENI: Thank you, Chairman Allen. Are there other members of the TTAC who would like to offer comments with respect to Treasurer Malerba?

MS. EDENFIELD: Krishna, this is Sharon Edenfield.

MR. VALLABHANENI: Please go ahead.

MS. EDENFIELD: I just want to thank Madam Treasurer Malerba. I have to tell you, it was an honor serving with you when you were on TTAC.

So when you got the position that you're in now, it was like, you know, it was a great win for Indian country.

So I really look forward to working with you in your new role and wanted to thank you for being here today. And I'm sure we'll be talking a lot when it comes to the GWE issue. So thank you.

CHIEF MALERBA: Thank you, Sharon.

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MS. BENALLY: This is Rebecca Benally

--

MR. VALLABHANENI: Please go ahead.

MS. BENALLY: -- with Navajo Nation.

I just would like to congratulate and thank Madam Treasurer Malerba. It was a great honor to work with you on the Dual Taxation subcommittee, and I know you will do well and well deserved. You have great leadership and knowledge and experience and very excited to work with you. And, again, congratulations.

MR. SWIFT: Hi, this is Jean Swift again. I just wanted to say congratulations, Chief Malerba. Madam Treasurer, it's an honor to work with you and even more so an honor to call you my friend. Thank you.

MR. VALLABHANENI: Any other -- please, Ms. Williams.

MS. WILLIAMS: I too want to say congratulations to Madam Treasurer. I like saying that. As I was saying earlier today, you know, it's been a long-time coming, so I remember working

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with you on the Indian Health Service Committee, and so I know back then you were a strong voice, and so I'm glad to know that you're going to be using that strong voice in the Treasury.

CHIEF MALERBA: Well, thank you all for your lovely comments, and I do consider you all friends and colleagues, and I think that's what makes this committee so special.

MR. VALLABHANENI: Thank you, Madam Treasurer. I'm going to call an audible here and see if she's interested in offering her own remarks. Fatima Abbas.

MS. ABBAS: Oh, there we go. I just said thank you all for coming. As Chief Malerba mentioned, we have a very robust tribal agenda with many consultations on critical substantive issues, so we look forward working with the TTAC, IRS, and the Office of Tax Policy. Thank you, Krishna.

MR. VALLABHANENI: Thank you, Fatima. Okay. We will now move to some sort of formal, official, however you would like to describe it, business. Since we have newly-appointed and

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reappointed members of the TTAC, the TTAC now has to elect officers and roles. So we will begin that process.

I'm going to begin with taking motions for the appointment of both the chairperson and the vice chair of the TTAC. If any TTAC members would like to nominate themselves or someone else, some other member of the TTAC for the role of chairperson, please do so now.

MS. BENALLY: This is Rebecca Benally, and I would like to nominate Ron Allen for chairperson.

MR. VALLABHANENI: Thank you. I'm not sure if I need a second, but I'm sure there is a second.

MS. EDENFIELD: This is Sharon. I'll second if you need one.

MR. VALLABHANENI: All right. Thank you. Okay. So I will just go down the roll call of the members who can indicate their vote by simply saying aye or any.

Ms. Jean Swift.

MR. SWIFT: Aye.

MR. VALLABHANENI: Ms. Rebecca
Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Ms. Sharon
Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Mr. Will Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Stephanie
Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Chairman Ron Allen.

MR. ALLEN: Nay. No, I'm just
kidding.

(Laughter.)

MR. VALLABHANENI: Too bad.

MR. ALLEN: I accept. Thank you very
much.

MR. VALLABHANENI: Thank you very
much. With that, to the extent he desires to take
on the role right now, I would like to offer the

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run of the meeting to Chairman Allen.

MR. ALLEN: Thank you, Krishna. And thank you, fellow colleagues, for this honor, and I look forward to taking on this particular role, working with Krishna and Lynn and the whole team here at Treasury.

So that takes us to the vice chair of the TTAC, so the Chair would open up for nominations for the vice chair position.

MR. SWIFT: I would like to nominate Sharon Edenfield as vice chair.

MS. BENALLY: I will second.

MR. ALLEN: Okay. Any further nominations? If not, then I'm going to turn to Krishna to do the roll call of the vote.

MR. VALLABHANENI: Happy to do so. We'll start again, Ms. Jean Swift.

MR. SWIFT: Aye.

MR. VALLABHANENI: Ms. Rebecca Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Mr. Will Micklin.

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MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Stephanie Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Councilmember Sharon Edenfield.

MS. EDENFIELD: Aye. Thank you, and I will continue being Ron's wingman.

(Laughter.)

MR. VALLABHANENI: Someone has got to keep him in control.

So now that we have -- I don't know.

Chairman Allen, do you want to say any additional words before I offer it to Sharon Edenfield?

MR. ALLEN: No. I think that it's important for us to get on with the business of the TTAC. Like I said to the Secretary, we are anxious to get back to work, and we want to thank the Treasury to finally getting the vetting process done and we look forward to our seventh member that

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we hope will be nominated or will be appointed and confirmed before our next meeting that we will set up.

So we're all very excited about this opportunity, so thank you.

MR. VALLABHANENI: Thank you. Vice Chair Edenfield, would you like to say remarks?

MS. EDENFIELD: Yes, just thank you and I agree. We're all anxious to get ready to go back to work. I know we've got some big hurdles to go over, and you'll hear from us when we present our TTAC, our GWE Subcommittee report. So I'm looking forward to working on the many issues, and thank you.

MR. VALLABHANENI: Thank you very much. The next item of business is appointing co-chairs to the various subcommittees. We will start with, I think the General Welfare Subcommittee already has its members, but we can maybe focus on Dual Taxation and Tribal Pensions first.

If any TTAC members would like to

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nominate themselves or some other member for the role of co-chair of the Dual Taxation Subcommittee, please do so now.

MR. ALLEN: I'll take the lead. I'd like to nominate Jean Swift to be the co-chair, along with Rebecca Benally, for the Dual Taxation Tax Parity Subcommittee.

MR. VALLABHANENI: Okay. We will just go through the roll call very quickly to get the votes from the members. I will start with Vice Chair Edenfield. Could you repeat that? I'm sorry.

MS. EDENFIELD: Yes.

MR. VALLABHANENI: Okay. Thank you.
Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

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MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: All right. The ayes have it. I'd like to welcome Ms. Swift as a subcommittee co-chair for Dual Taxation and re-welcome Ms. Benally as co-chair for the Dual Taxation Subcommittee.

I think we'll, unless the newly-appointed co-chairs would like to say anything, I think we can move to appointing the Pension Subcommittee co-chairs. Okay. Is there a TTAC member who would like to nominate for position of chair and vice chair of the Tribal Pension Subcommittee?

MR. ALLEN: If I might, Krishna, so let me take the lead and nominate Stephanie Williams and Will Micklin as the two co-chairs for the Pension Subcommittee.

MR. VALLABHANENI: Okay. I'll go through a quick roll call vote again. I'll start with Chairman Allen.

MR. ALLEN: Aye.

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MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Vice Chair
Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Okay. I think
we've got the unanimous vote again, and thank you
all for that.

Okay. Technical advisors. Per the
TTAC bylaws, each member is permitted to designate
a technical advisor. There are certain procedures
that need to occur, one of which is motioning at
a TTAC meeting for that person to be appointed a
particular member's technical advisor. I will
turn it over to Chairman Allen to begin.

MR. ALLEN: Thank you, Krishna. So I

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would like to nominate Kellen Moore from the Native American Finance Officers Organization as my technical advisor.

MR. VALLABHANENI: Sorry about that.

It was off mike for a second. So per Section 8 of the bylaws -- and I apologize for sort of dragging this out, but, having our hybrid setup here, it's difficult to sort of just raise hands very quickly -- we do need a simple majority vote, so I'll just go down a quick roll call again. Sorry.

Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Vice Chair
Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

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MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Okay. Thank you.

I'll offer it to Ms. Williams to designate her technical advisor.

MS. WILLIAMS: Chairman, I'm nominating Robert R. Yoder as my technical advisor.

MR. VALLABHANENI: Okay, all right. We'll go down through a quick roll call vote again. Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Vice Chair Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

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MR. VALLABHANENI: Okay. Thank you.
Next, I'll turn it over to Rebecca Benally to offer her technical advisor nomination.

MS. BENALLY: Thank you for the opportunity to nominate my technical advisor, Derrick Watchman from the Navajo Nation. He's president of Sagebrush Hill Group.

MR. VALLABHANENI: Okay. Thank you very much. I'll go through a quick roll call vote.
Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Vice Chair
Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

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MR. VALLABHANENI: Okay. Thank you.
I'll next turn to Vice President Micklin to offer his technical advisor nomination.

MR. MICKLIN: I nominate Ms. Wendy Pearson of Pearson Law, LLP, as my technical advisor, and I submitted her declaration.

MR. VALLABHANENI: Okay. Thank you.
I will go through a roll call vote. Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Vice Chair Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Okay. Thank you

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very much. Vice Chair Edenfield, I offer the opportunity for you to nominate your technical advisor.

MS. EDENFIELD: I nominate William Nelson. He's our retired controller for the Confederated Tribes of Siletz.

MR. VALLABHANENI: Okay. Thank you. Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Vice Chair Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Thank you. Okay. Ms. Swift, I offer the opportunity for you to

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nominate a technical advisor.

MS. SWIFT: Thank you. I nominate Charles H. Ferguson, controller for the Mashantucket Pequot Tribe, as my technical advisor.

MR. VALLABHANENI: Thank you. I think this is our final roll call vote. Chairman Allen.

MR. ALLEN: Aye.

MR. VALLABHANENI: Vice Chair Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Thank you. Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Thank you all very much. We have gone through that business,

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Committee business. I now --

MR. ALLEN: We can say the table has been set.

MR. VALLABHANENI: The table has been set. Hopefully, we'll get to a little appetizer now.

Okay. I've been doing a lot of talking, and so, to preserve my voice a little, I'm going to turn it over first to our colleagues here at the table from different federal agencies to say some remarks. I'll turn it over to Telly Meier.

MR. MEIER: So being from the IRS and you're saying the table is set and then calling on me makes me a little nervous, but anyway. Hi, everybody. It's good to be with you again today and happy to be back at these in-person meetings.

Since we last spoke, our office has gone through a pandemic, as all of you. We have changed the way we've done things and changed our personnel a little bit. So one of the management changes that I wanted to highlight for everybody is Tricia

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Miller, who is here. You might remember Carmen Zucker. She's our technical manager. Carmen has now stepped into a new position, and Tricia is taking her place. So Tricia is doing a wonderful job, as well as Mary Modrich-Alvarado, our new attorney in our office. So I'm happy that they can be with me here today.

We've been hiring, so you may see some new agents for exams or TIF work. You're going to run across some new names, and we plan to continue. This is not part, so we're clear, this is not part of kind of the big hiring package. This is just, you know, backfilling. We have gotten older, as a lot of the workforce, and so we are just making sure that we have the capacity to continue to carry on our mission.

We have done a lot of, you know, we've really kind of got into this virtual space. A pandemic will do that, right? So we've done a lot of outreach, and we've really kind of gotten comfortable. In September, we had an employment tax, our annual employment treatment workshop.

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It was attended by almost 300 participants, so very happy with the turnout. Look to do that again next September.

We've also had Bank Secrecy Act and sportsbook outreach events. I know sportsbooks is kind of the new trending thing. We just want to make sure that people know about their filing requirements, 730s every month, 11-Cs every year.

Hopefully, that makes sense to those that are practicing in the area. So just want to make sure that folks don't kind of trip up on some of those filing requirements.

I'm also happy to announce or maybe re-announce that we are partnering with the NIGC, the Gaming Commission, on a symposium on our shared customers on gaming issues here in December. And I know Mary is going. I don't know if she'll be presenting. No, okay. So you have to wait until another time to hear Mary present.

And then the last thing, I would invite folks to check out our website. We have been hard at work over the last couple of years redesigning

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it, making it more user-friendly, really bringing it up to date. We have spent a lot of time and effort in it, and I wanted to, I don't know if he's online, but Sam Cohen, our IRSAC member, was very instrumental in helping us make it more customer-friendly. And so IRS.gov/tribes should have the new face to our website, a new landing page. And we're going to continue working making things better behind the scenes, but right now I hope it's even more user-friendly than it had been in the past.

And as we go forward, you know, you can sign up for updates. Please, I invite you to do that; you can get our updates. But then you can go to our web page, and we are doing a lot more 24/7. That's a space we're going to try to get into as we go forward is, if you need the information, it's there on the website, either videos or maybe publications. So I invite you to check that out. We really kind of put a lot of thought and effort into that space.

That's all of the updates I have so far.

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I'm happy to take any questions. But for now, I will turn it over to Scott. Is that okay?

MR. ALLEN: That's great.

MR. VANCE: Thank you. Thanks, Telly.

Good afternoon, everyone. For those of you online, (native language spoken) good morning. My name is Scott Vance. I'm the Associate Chief Counsel for Income Tax and Accounting at IRS national office. That's a long title. Essentially, what income tax and accounting does, just for those of you who are not familiar, we have jurisdiction over a lot of areas, and it will jump out pretty quickly which one is relevant here, what is including gross income, timing of income and expense recognition, personal credits, charitable contributions. So we have a pretty large umbrella. We also get involved in everything from guidance, regulations for example, to taxpayer rulings to controversy matters in some cases.

So the most relevant to this group is our work in the guidance space and our work in gross income specifically in the guidance space. So

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you've heard general welfare exclusion come up a couple of times here, and that is definitely a big focus for us.

Let me talk a little bit what was gone before and then a little bit about what's coming next. So there is a general principle of general welfare exclusion, and we have in the past year or so consulted twice, last June and again in January of this year, on some of the issues specific to the Coronavirus Relief Fund, state and local fiscal recovery funds, the extent that these affected tribal members. There were some frequently-asked questions posted in preliminary format back in March and then updated to reflect certain clarifications, for example, on treatment of dependents.

We found the consultations extremely helpful, but, at the same time, we recognize that there is a specific issue that is a big focus, and that is Internal Revenue Code 139E, and, put in plain English, that is a general welfare exclusion provision fairly recently enacted specific to

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tribal members. The Committee did share with us drafts of the proposed regulation some time ago.

We have looked at that. It's very helpful.

Where we're going with that is, imminently, there will be a dear tribal letter going out with some questions that will help us direct where we head next with that guidance. We understand it's a big priority for this group. I can tell you, I shared this with this group yesterday, I'll share it with the group at large today, in my office over on 1111 Constitution, I've got a whiteboard. On that whiteboard is the list of major guidance coming out that we are working on. 139E is on that, and I see that everyday I walk in the office, so that is a priority for me personally, as well, to help move that forward.

The way that the guidance process generally works for this kind of thing is we have a statutory provision. Regulations are generally the ultimate outcome, so there's a notice and comment process that we take very seriously to make sure, A, that we get it right; and, B, that we don't

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run afoul of a lot of administrative and procedural requirements. So we are actually front-loading some of that notice and comment process in working with the Committee. I think that's extremely helpful as a best practice, if I'm honest.

The next steps would be to get the additional information, have some discussions, generate what's called a notice of proposed rulemaking. That's essentially proposed regulations, go through a notice and comment on those, and ultimately get final regulations out under this code provision.

I understand, and I've been in this role about nine months now, I understand this is a high priority for this group. We take it very seriously, as well, so I appreciate the opportunity to get your input and work with you on this issue.

I'd also like to introduce, by the way, the Deputy Associate Chief Counsel in Income Tax and Accounting, Julie Hanlon-Bolton, and I do not mean to take up all the airspace. Julie, do you have additional comments?

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MS. HANLON-BOLTON: Yes, I just wanted to add it's good to be back. I don't know if anybody remembers, but I was here a few years ago in person for a TCJA-related consultation, and I'm so happy to be back in this room with all of you.

And just to echo some comments of Scott's, we've committed resource, time, and talent. We have a crack team of attorneys that include very experienced attorneys in this space, and it is exciting to start working on that. I mean, we've been working on it, but, after this consultation, hopefully, we'll move it expeditiously. But great team, and thank you for letting me be here.

MR. VANCE: That's all for income tax and accounting. Thank you.

MR. VALLABHANENI: Okay. Thanks. I'll turn it over to Rachel Levy. You can introduce yourself and your even longer title.

MS. LEVY: I know. It is a mouthful indeed. I'm Rachel Leiser Levy. I'm also an Associate Chief Counsel with the IRS Office of

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Chief Counsel. We affectionately refer to, I think affectionately, we at least refer to my office as EEE, which is Employee Benefits, Employment Taxes, and Exempt Organizations. Indian tribal government issues also come within my jurisdiction but also so for Members Williams and Micklin, you know, on the pension side, Employee Benefits includes retirement plans and pensions. In the Exempt Organization space, there are a lot of issues that touch on issues that I think are of importance to the members here.

It is an actual honor, I don't use that term lightly, it is an honor to be here. I joined IRS Chief Counsel in 2020, so during the pandemic, so I've had the pleasure of participating in some TTAC meetings in the past, but they've all been virtual and before the appointment of Chief Malerba. So it is very exciting to be back, but also it's lovely that we can do it virtually.

And in terms of, we, too, have had some shuffling in our ranks. So as I said, I've been here around two years. We have a new Deputy Chief

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Counsel, Lynne Camillo, who is here with me, and she is over Exempt Organizations and Employment Taxes. Some of you might be familiar with Janine Cook, who had spoken a lot, especially during the Coronavirus, sort of the beginning of the Coronavirus, so Janine is in the position that -- excuse me -- Lynne is in the position that Janine had filled prior to this, and Lynne is excellent.

We are also hiring as sort of fill behind, so send good people our way. We have a wonderful group of people and, unfortunately, people do need to work in the District of Columbia.

So you need to be willing to live in the area, but we do have openings.

I'll mention just really briefly, before handing it over to Lynne to just introduce herself, two items in terms of updates. One will be familiar for anybody who follows our priority guidance plan, and that is fishing rights. That's been on for a while. It is making its way through the process.

The other issue that I wanted to mention

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that is something that we've been looking at and we sometimes get or often get questions about is the question about whether and under what circumstances a corporation that is wholly owned by a tribe should be recognized as a separate entity from the tribe. I don't think that it will come as a surprise to anybody in this room either virtually or physically that that's a complex issue. We have a working group that's looking at it and that is preparing a document. That document is not quite ready for public consumption yet but just wanted to mention that it very much is. It's not just on our radar.

I, too, have a whiteboard. It's empty right now because I prefer charts on my computer. But if it were not, that would be top.

I'm also joined by Pamela Kinard and Andy Negash who are two of the people who do just a tremendous job working on these issues day-in and day-out. So thank you and, Lynne, I don't know if you want to just say hello.

MS. CAMILLO: Thank you, Rachel. I'm

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Lynne Camillo, Rachel's deputy. This is my first TTAC meeting. I'm really happy to meet you all and to be here. We have a great team of attorneys that work on Indian tribal tax issues in our division, and I'm looking forward to working with you all, as are they. Thanks.

MR. VALLABHANENI: Thank you.
Chairman.

MR. ALLEN: Yes, if I might, Krishna. I appreciate the updates by everybody. So I was almost ready to say it's good to see old faces but good to see faces, period. And congratulations to everybody. We survived the COVID pandemic, and so we're back here in realtime.

So I have a couple of issues that I want to raise, and you touched on one of them, which is the status of the tribal corporations. I will say, I was talking to Telly yesterday, that we're getting a little anxious why it's taking so long to recognize our sovereign authority to establish corporations like any other sovereign authority, which the states contend they are. And so it is

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a huge deal for us. It's a huge deal with regard to the standing of our many corporations that we've done.

I'm probably repeating obvious knowledge. Section 17 to the BIA is a pain in the backside, and it's because it takes so long to change it if you want to change it. And it's a federal system that is annoying, but it's annoying for us because of our sovereign status why we have to go through as a government through the federal government in order to establish corporations for the benefit of economic development, primarily economic development.

So getting that clarified is really important to all of our corporations. Some are small, some are large, depending upon their success. And so in the absence of knowing what the thought is, we don't know where you're coming from, we don't know where's the hiccup, where's the pause in legal authority.

And so we want to be able to engage.

Our attorneys want to be able to engage with us,

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and so we hope that's another issue. So as we're here to talk about the GWE and implementation, pension, which is critically important, the dual taxation critically important. But that one is right up there. So I just want to throw that out.

MS. LEVY: I appreciate it. Can I, Krishna? So I appreciate that. There will, of course, be time to engage. Understood that we want that time sooner rather than later, but, you know, rest assured.

I would also be remiss, I should have probably led with this, it's actually Passthroughs, which is another office within Chief Counsel, that is taking the lead on this. It's us, Passthroughs, and then another office, as well.

So I will pass this on. You know, rest assured, we work closely together, I'll pass on how important this is. So thank you.

MR. ALLEN: Okay. I was getting that from Telly. It's not my wheelhouse. I went, well, wait a minute, whose wheelhouse is it in?

So I suppose one point here is, because

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we're rebooting here, it would be helpful for us to have a roster reiterating, as we engage, you know, maybe three to four times next year and beyond, just to make sure we're clear whose offices you're in and what the responsibility of the offices are. So, you know, we as tribal leaders, we deal with a lot of different federal agencies, and this one has its own set of complexities, and the roster, quite frankly, is helpful.

MR. VALLABHANENI: I agree.

MR. ALLEN: You need it, too?

MR. VALLABHANENI: It took me about three years to figure out how this building works, so yes.

MR. ALLEN: Okay. Well, anyhow, so I just wanted to throw that out as part of the discussion. We're looking forward to, you know, kicking that can down the road.

MR. VALLABHANENI: Yes. Before we move on too much further, I want to just check if there are other federal agency representatives who are on Zoom who would like to say some remarks.

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MS. FERGUSON: Hi, this is Renee Ferguson from the Social Security Administration. Can you hear me?

MR. VALLABHANENI: Yes, we can.

MS. FERGUSON: Thank you, Krishna. Appreciate that. It's a pleasure to be with you and the ongoing engagements of the TTAC, including Social Security Administration's travel consultation last month, which many of you supported so I thank you for that. I see those familiar faces. And apologize I'm in Dallas. Hopefully, you can hear me okay.

This is Renee Ferguson. I serve as the Deputy Associate Commissioner for Social Security Administration's Office of Quality Review, which is out of Baltimore. I additionally serve as the agency executive lead for tribal policy matters.

So today I'm thankful to be with you and part of your agenda at my first TTAC meeting to provide just two updates real quick on behalf of SSA. So, first, the first agenda item I'll share is a highlight that the agency released in

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a press release. The second agenda item is related to the General Welfare Exclusion Act. It is a policy concern that we are aware of. I want to share with you that we are actively addressing it and also know that we are reaching out directly to tribal members who are receiving Supplemental Security Income based on the negative impacts that we are aware of.

So the first topic, September 27th our acting Commissioner announced in a press release and she also announced the Tribal Broadband Summit that SSA is establishing a National Office of Native American Partnerships. So it's going to be established within the Office of the Commissioner, and that is occurring right now. ONAP, for short, as we'll call it, as we all need one more new acronym, ONAP hopefully rolls off our tongue. This new office is going to elevate and centralize efforts to administer comprehensive programs and policies that are related to American Indian and Alaskan Natives and serve as a point of contact for TTAC directly.

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Many of you have worked over the years with our agency tribal consultation official, Nancy Berryhill, and she is now serving as the Interim Director for ONAP as this acting Commissioner is establishing this new office. So Interim Director Berryhill.

Our website has been updated to reflect the press release, so that will inform you the expectations the Commissioner has for the Office of Native American Partnerships. The ONAP will remain in contact on matters certainly related to the General Welfare Exclusion Act and, most directly, how payments may be impacting tribal members who are also receiving Supplemental Security Income. So that's the needs-based program that SSA administers.

So for the second agenda item, this is a policy matter related to TGWE Act, this second topic is really in regards to the impact of the COVID-19 disaster payments. Those were those that were paid out via various relief efforts through the CARES Act, CAA, ARPA, and I'm sure several other

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financial supports that were provided during the pandemic. And, ultimately, for tribes, tribal payments may have been provided to tribal members who receive a needs-based benefit under the SSI program. So just to clarify, so not in regards to Social Security benefits, those are benefits that have no impact on monthly payments or eligibility if you receive other benefits. This is specific to tribal members who are on a needs-based program with Supplemental Security Income or what's referred to SSI benefits, so we administer both programs.

So the needs-based program, which is a monthly income and resources evaluated ongoing in order to continue to receive such monthly benefits, there could be a result such as suspended, terminated, or sometimes ineligibility for SSI if one receives other resources from other programs. This is one that Chairman Allen reached out to us and others to let us know and check to see if the Tribal General Welfare Exclusion Act apply so that we could exclude those payments and

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not impact those receiving SSI. It's a vulnerable population receiving SSI but also then receiving a tribal benefit.

For SSA, their determination is no impact with TGWE in regards to the Social Security Administration Act. There was no changes. However, although this may be a year into the pandemic, the agency was authorized under a special emergency authority to recognize that the agency could provide an exclusion under the pandemic. And so in year two, SSA implemented that change.

That is the offered exclusions, even though it didn't apply under the General Welfare Exclusion Act, we were able to implement this change.

However, this took place retroactive.

So we automated updates to benefits to retroactive fixed benefits. We've worked manually to take actions. And, lastly, we provided mailed notices, and that was our third attempt to retroactively fix a negative impact of the disaster payments.

So I just want to share an update here that all of those mailed notices have gone out to

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tribal members over the last 11 months. It started last December. It's a very low response rate, and these are notices to inform tribal members that they are most likely entitled to benefits.

I just want to state that I shared this message, critical message out of FOA earlier this month and shared a copy of what the notice looked like so that we can continue to message this critical information to tribal members who may have been negatively impacted.

So thank you for your time, and I'll hand the microphone back over to you, Krishna.

MR. VALLABHANENI: Okay. Thank you very much. Does anyone have any quick questions or --

MR. ALLEN: I'll just say, I'm sure Sharon may well chime in, Sharon Edenfield and I have been very active with Renee and her colleague, Nancy Berry. They've been very responsive to the concerns that we have over the negative impact on SSA payments to our tribal elder citizens who are eligible, and so they're coming up with some

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solutions that we think are going to be helpful.

But we also know that there's going to be some additional work that we need.

So this is a topic that we hope to keep active within this committee as we work with SSA and the great help we were getting from Renee and Nancy Berry. Thank you.

MS. EDENFIELD: Krishna, I do have a comment.

MR. VALLABHANENI: Yes, please, go ahead.

MS. EDENFIELD: Thank you, Renee. As Ron stated, we've been working with Renee and Nancy Berryhill for, I don't know, a couple of years, and it started with me doing a welcoming to one of the consultations. And I made out all the concerns our tribe was facing and the issues that we were hearing from other tribes regarding SSI payments, mainly to elders because they're the ones that, to us, the neediest of the needy in our tribe.

And I feel like we finally have someone in Social Security actually listening to us.

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You know, we're taking great strides.

We still have a long ways to go because I firmly believe that, if you're getting a GWE benefit, to me, that's a need and that's based on need from whatever policies tribes have. And so we're not there yet, but, hopefully, at some point, we will get beyond that and find out what that fix is. We've got a good subcommittee on GWE that's helping myself and Ron work on that with Renee and Nancy.

So thank you, Renee, for attending today.

MS. FERGUSON: Thank you for that.

MR. VALLABHANENI: Thank you very much. Are there other federal offices who would like to share some remarks?

MR. RODMAN: Hi. This is Morgan Rodman, Executive Director of the White House Council on Native American Affairs, and I'm happy to go next and share --

MR. VALLABHANENI: Please do.

MR. RODMAN: -- brief updates, if that pleases the Committee.

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MR. VALLABHANENI: Please do.

MR. RODMAN: Thank you so much. I'd like to thank you for this opportunity to engage with the Treasury Tribal Advisory Committee. It's always an honor and a pleasure when I can connect virtually or in person with the leaders of Indian country. And, of course, I'd like to thank Secretary Yellen and Treasurer Malerba and Fatima Abbas for your leadership, as well.

My name again is Morgan Rodman, and I serve as Executive Director for the White House Council on Native American Affairs. This is the second time I've served in this position, the last time being in 2015 and 2016. And I'm also Cherokee and Osage from Oklahoma.

So I believe that the TTAC may be familiar with the White House Council on Native American Affairs, but just a few quick highlights to kind of get us started here. The Council is co-chaired by Secretary Deb Haaland, the first Native American cabinet secretary, of course, and Ambassador Susan Rice, the Director of the Domestic

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Policy Council. And the actual Council members are the cabinet members and senior administrative officials, and Treasury is an active and important participant on the Council.

The Council itself, at the cabinet level, meets at least three times a year, but the work between the meetings happens with my colleagues here, federal colleagues joining me today, federal team members across the Executive Branch, and the executive director.

There are six committees of the Council that cut across all issue areas of Indian country, and Treasury supports a number of those committees.

And starting this year, Secretary Haaland also committed the Council and her cabinet colleagues to at least three tribal leader engagement sessions, and these are national meetings that were held via Zoom this year but are really just unscripted conversations between the cabinet leadership and tribal leaders on the Council initiatives and federal policy.

Also, the Council supports the annual

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White House Tribal Nations Summit at which the President and Vice President and cabinet leadership make significant announcements on tribal policy and engage in high-level diplomatic discussions with tribal leaders and federal officials. The summit is very important for accountability for the agencies, as well. They know they'll be expected to have deliverables and to really make good on the goals they've set earlier in the year.

And you may have heard and, if you haven't already, I'm happy to share with you today that last Friday the White House announced the 2022 White House Tribal Nations Summit, which will be in person at the U.S. Department of the Interior in Washington, D.C. on November 30th and December 1st. And while last year's summit was virtual, this year's summit will be in person and will be the first time it's held in person since 2016. The summit presents an opportunity for tribal leaders to engage with the highest levels of leadership of the federal government to share their

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insights and their recommendations.

In order to accommodate all 574 federally-recognized tribes, we're asking that each tribe designate one tribal leader to attend and represent them in keeping with the protocol that was set in the Obama administration.

So please go to the White House Council on Native American Affairs web page. You can Google the White House Council on Native American Affairs, and the website will pop up. And you'll find a link there that will go to the White House landing page for the Tribal Nations Summit where tribal leaders can register. And your staff members can also register you, as well. There's an entry for that.

So at its essence, the key activity of the Council is the cross-agency coordination and communication, getting the departments to strategically work together in really setting a pattern and an expectation of that cross-agency work. The benefit of this, of course, is better services and products for tribes and better policy

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development.

And just briefly, one of the committees that Treasury plays a really important role in of the Council is the Committee on Economic Development, Energy, and Infrastructure. And this interagency team has been instrumental in coordinating outreach, resource deployment, and leading an overall effort on working with tribes and Native entrepreneurs on the various resources from the American Rescue Plan, which is the single largest federal investment in Indian country at \$32 billion; the Bipartisan Infrastructure Law, which was more than \$13 billion; and, the most recent, Inflation Reduction Act. So that committee that Treasury is a part of is really collaborating on how to best meet tribes where they are to ensure that those resources are used and that they are useful.

So in looking ahead, the Council will continue deepening that interagency group for the federal departments to really settle into. And the Council will also seek to embed an

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understanding and appreciation of tribal nations and the responsibility throughout the whole Executive Branch and continue working on tribal consultation as a part of that and, most immediately, really focusing on a successful Tribal Nations for tribal leaders next month.

And, again, it's a pleasure to be here.

I look forward to doing the work for TTAC. So that's a brief update.

MR. VALLABHANENI: Thank you so much.

Do any of the TTAC members have any questions or would they like to make any comments?

MR. ALLEN: This is Ron Allen, Morgan.

Thank you for the update. We definitely are looking forward to the White House meeting, resuming our very unique relationship in person to talk to the President, the Vice President, and the cabinet members led by Secretary Haaland. So we're very excited about that.

And we appreciate the hard work that you're doing with the advisory council and, in particular, the subcommittees that are

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established. Without a doubt, one of them has to be a clearly relative to the self-reliance agenda, so tribes can become more diversified in generating unrestricted revenues to bridge the gap of the needs of our communities.

So we appreciate your hard work, and we look forward to next month's meeting.

MR. RODMAN: Thank you, sir.

MR. VALLABHANENI: Thank you very much. Are there other federal offices that would like to make any remarks?

MR. GARRIOTT: Yes. (Native language spoken.) Good afternoon. I greet each and every one of you with a good heart. My name is Wizipan Garriott. I serve as Principal Deputy Assistant Secretary for Indian Affairs at the U.S. Department of Interior. I, too, have a very long title, as some of my federal colleagues.

I wanted to, you know, begin by expressing appreciation for our friends and colleagues at Treasury. We have a long or a strengthening and developing relationship with

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them, and one of the best things about my job is I get to work with some really, really amazing people, you know, here at Interior serving under the leadership of Secretary Haaland and Assistant Secretary Bryan Newland, and then working with folks like Morgan, and then also with our colleagues, you know, just amazing to have Chief Treasurer Malerba, you know, someone that I look up to, as well as being able to interface more directly with a lot of tribal leaders, some of my personal heroes, like Chairman Ron Allen who I have known for a while.

As far as updates, you know, one of the things that Morgan mentioned was we're prepping, putting a lot of time and energy in prepping for the White House Tribal Nations conference, so that's taking up a lot of our time in the immediate.

But some of the things that we've really been working on over the last year that really relate directly to our federal treaty and trust responsibility to protect tribal sovereignty and to revitalize tribal cultures and economies and

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land stewardship. A lot of it is centered around funding, and, you know, we've worked very closely with Treasury on a number of funding issues and appreciate their leadership and support in that area.

And so I wanted to kind of give a quick update on some of our Bipartisan Infrastructure Law funding. As many know, that is five-year funding and that, while we get a kind of overall top-line number, we have a certain amount of allocation that we're able to spend each year. And in fiscal year '22, \$93 million for Indian affairs was available to us, and, of that, \$49.5 million has been allocated for irrigation, power, and safety of dam projects throughout the country.

And we also expect to be making some award announcements around some of our climate resilience funding. We received a substantial amount in the Bipartisan Infrastructure Law.

That also included \$2.5 billion for Indian water rights settlements, and we're pleased to have about \$1.8 billion of that out the door for

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tribes to support their water rights settlements.

We were also very, very excited about the Inflation Reduction Act, which, in total, provided about \$385 million to Indian affairs, about 220 of that was for climate adaptation and resilience projects, about 10 million of that was to support fish hatcheries, and about 145 million to support what will likely end up being a new program around home electrification. And so I think we're going to want to get some more input from tribes around some of that funding and what tribes would like to see in that.

Also, one of the things that when we consulted on the Bipartisan Infrastructure Law was that tribes really wanted to see a lot more technical assistance and more information being made available on where all of the pots of money were. There was funding that was very specific for tribes, and then a large amount that was also available to tribes to compete for. And just sifting and sorting through, you know, many, many billions of dollars and opportunities is a task,

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and so, you know, we're working and I think getting close to being able to stand up our technical assistance office. As everyone knows, sometimes in the federal government we aren't able to always move and act as quickly as we would sometimes like, and so that's taken us a while to get going. But I'm excited that we're going to see some movement on that. And, you know, part of the big purpose of that is to work directly with tribes and tribal organizations to help them find where some of that funding is.

And then also it's not talked about as much, but I think the lessons from the pandemic have taught us that data is incredibly important and that being able to have data that's also protected and shared when tribes want to share that data to help inform us from a policy standpoint, not just at Interior but really across the entire federal government, is incredibly important. And so we've been working very closely with our colleagues at Treasury around standing up the intergovernmental data initiative that's, you

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know, work that includes Interior, U.S. Census Bureau, and others. So that's also a big part of our work, you know, working collaboratively with our friends over at Treasury and others.

We have a lot going on. We continue to talk and talk, but, as an uncle of mine says, we have two ears and one mouth for a reason, so I will be quiet and listen. But, again, really thankful to our colleagues, to the TTAC, for inviting us. Thank you.

MR. VALLABHANENI: Thank you so much and very happy that you were able to join us. Are there any questions from any TTAC members or any comments?

MR. ALLEN: Yes, let me start it off.

So, Wizi, good to see you, and I just want to express my deep appreciation for yours and Assistant Secretary Bryan Newland's leadership on collaboration with the Secretary. You have developed quite a team over there to deal with the complex issues that we have in Indian country, so I'm deeply appreciative. No one knows better the

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complexity of our needs and challenges in Indian country than you.

The Indian Trader Act, you want to keep that on your radar. That's something that we knew that the Assistant Secretary had a high priority for. We're over here talking about taxation issues and access to capital. So the HEARTH Act and all those areas where you can help advance the jurisdiction of tribes is deeply appreciated with regard to your support.

So I want to thank you. You folks work hard over there for Indian country.

MR. GARRIOTT: I wanted to just say one more thing. You mentioned it, Chairman, that I think it's so refreshing to be able to see the path to federal service being opened up through leadership in serve and tribal government. You know, my boss, Secretary Newland, is a formal tribal chairman. We have Chief Malerba in her leadership position. And the work that tribal leaders deal with on a daily basis is big and it's complex and requires selfless service, so always

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just thankful to our tribal leaders.

MR. VALLABHANENI: Thank you very much. Any other TTAC members, would they like to offer comments? Okay. Thank you.

Just want to see if there are any other federal offices that would like to make any comments or say any remarks, provide any updates. Okay.

At this time, I think we'll turn it over to the subcommittee members, the chairs, for their updates, and we'll start with the General Welfare Exclusion Subcommittee.

MR. ALLEN: So thank you, Krishna. And I'll lead off, as Sharon Edenfield and I are the co-chairs. And to say the obvious to our audience and to our members of our TTAC Committee, it was a little frustrating that the report that we provided a couple of years ago didn't get in the hopper for some technical reasons. So we're going to kind of right that ship, so to speak; and we are ready to submit our report in our recommended regulatory regulations to apply the report and the

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provisions in the report. We think that it's ready to be submitted for comments by the tribal leadership, and we know that the tribal leadership is ready and waiting for it to be published so that we can start to get those comments.

We're aware that the department has some key questions. We're aware the department has already been reviewing the initial draft that we submitted back in June of 2019. So we feel that, once we can get comments from the tribes, we can reconcile the comments and the perspectives of the department and the tribes to try to get some final regulations out for final comment and I would assume final publication.

That would trigger us to work with the IRS in their training of their agents with regard to the implementation, which we think is critically important as a part of it. We know that the IRS is already engaging in government-to-government consultation with regard to the relationship with other issues, audit issues and other matters that are still active as we speak. But I think what's

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most important for us right now is that we need to get it out to Indian country, get this report accepted, formally accepted, by the body and kick that can down the road. That's a technical phrase.

MR. VALLABHANENI: It's important, though, to kick it in the right direction.

MR. ALLEN: That's right. Keep it out of the ditch.

MR. VALLABHANENI: That's right. Vice Chair Edenfield, would you like to make any remarks?

MS. EDENFIELD: Yes. I think the only thing I want to just put out there is, just as a refresher, you know, a survey was done, we solicited letters out to tribal leaders, we did a couple of virtual forums to go over all of that, all the comments were taken into consideration with everybody that's on our committee. And I would like to take the chance to thank our committee because we have a really good working group, and, hopefully, I don't miss anybody. I know that Kim Parsons is on our committee, Wendy Pearson, Robert

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Yoder, Robin Delfino, Sam Cohen, and Lawrence Stafford. So I apologize if I missed anybody, but those are the ones that I could think of off the top of my head this morning on all of the people that help myself and Ron go through these.

Some of them were very technical, so we appreciate their assistance, and we look forward to this going out for consultation and getting the feedback. And, hopefully, that's going to come back to us, so we can respond to what comes out from your consultation. And I know you've already announced that that's going to happen, so we look forward to the day that that happens.

So thank you.

MR. VALLABHANENI: Thank you very much. Next, I'd invite the co-chairs of the Dual Taxation Subcommittee.

MR. ALLEN: Do we have to formally accept the report by votes? That's a question.

MR. VALLABHANENI: We could, yes.

MS. EDENFIELD: I would like to just for the record, so it's on record.

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MR. VANCE: Sure, absolutely. All right. And the motion is?

MR. ALLEN: The motion is to accept the GWE report and proposed regulations to be submitted for the record, published for tribal comment.

MS. EDENFIELD: This is Sharon. I second.

MR. VALLABHANENI: Okay. Thank you. I will go down the roll call. Chairman Allen.

MR. ALLEN: Yes.

MR. VALLABHANENI: Vice Chair Edenfield.

MS. EDENFIELD: Yes.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Yes.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye, yes.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: The report will be,

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well, the TTAC members, I guess I will just acknowledge that the TTAC members have recommended and approved the General Welfare Exclusion Subcommittee's report, and it will be made public, and we will be, very shortly I believe, sending it out for, well, we will be doing a consultation on the report.

MR. ALLEN: Yes. If I might add, so the report is inclusive of the appendix, which is the draft regulations.

MR. VALLABHANENI: That's correct.

MR. ALLEN: So that's the comments we need back from both the department and from the tribes. Thank you.

MR. VALLABHANENI: Thank you very much. And thank you for clarifying that.

I will move to invite the co-chairs of the Dual Taxation Subcommittee. Alphabetically, I will start with the Ms. Benally.

MS. BENALLY: Again, good afternoon and thank you for this opportunity and time to give an update on dual taxation or tax parity. As we

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work through this subcommittee, our objective has and have been dual taxation where state and local government taxes on reservation business activity is addressed, tribal governments will struggle to enhance or diversify their reservation economies.

And so until tribal taxes can be stabilized, regulatory environments, until those are addressed, tribal governments can have equal standing with governments within the United States regarding taxing and regulatory authority. With that, in our previous discussion, we have submitted our report with health. I don't mean to leave out anybody but would like to thank Chief and Treasurer Lynn Malerba and Henry Cagey, Robert Porter, Michael Connelly, Jean Swift, the new co-chair, and Michael Willis, and then technical support from Fatima and Liz Malerba and Emory Realbird and Derrick Watchman.

And so because of some pause and experiencing the COVID-19 pandemic, we would like to take this back out to tribal nations for input and consultation. And so we are at that point to

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regroup, and we value the input of Indian country.

So we feel like we're at that point while we regroup, and I want to thank everyone in this meeting. And going forward, that's where we, I believe we are before we do the next steps.

So I'll give some time to Jean.

MS. SWIFT: Thank you, Co-Chair Benally, I think you've covered the bases well.

Appreciate that. I'm looking forward for us going out for further consultation, I think kind of refreshing the opinion out there in Indian country, particularly after the pandemic, is very relative and timely. So thank you.

MR. VALLABHANENI: Thank you, co-chairs. I think, at this time, I'll motion or I'll offer to accept motions by members of the Committee as to moving forward with a consultation on the dual taxation report.

Chairman Allen.

MR. ALLEN: Well, I make the motion that we charge the Dual Taxation and Tax Parity Subcommittee to reach back out to Indian country

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for consultation with respect to their report, its findings, and recommendations to discern whether or not, discern what are the next steps that needs to be taken within the department, as opposed to what might require legislative remedy.

And then I'd also add to the motion that they assess whether or not that they have any vacancies. Each committee is made up of seven.

They may have some vacancies in that they would collaborate with a National Congress American Indians and Native American finance officers in terms of finding individuals qualified to assist the Committee to fill those vacancies, which we can address at the next meeting.

Sorry. That was a long motion.

MR. VALLABHANENI: Yes, that was a long title. So I will just run down the roll call again for Committee members' votes. Chairman Allen.

MS. BENALLY: Chairman Allen, do we need a second on that?

MR. ALLEN: Yes, it would help.

MS. BENALLY: I'll motion to make a

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second to the motion.

MR. VALLABHANENI: Thank you.

MS. SWIFT: If I may, I just ask that maybe we could amend the motion to include new comments be solicited, as well.

MR. VALLABHANENI: Yes.

MS. SWIFT: Okay.

MR. VALLABHANENI: Yes, right. The purpose of the consultation and reconsultation on the report would definitely be to receive additional comments from tribal leaders.

Chairman Allen.

MR. ALLEN: Yes.

MR. VALLABHANENI: Vice Chair Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

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MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Thank you very much. I'll next invite the newly-appointed co-chairs of the Subcommittee on Tribal Pensions.

Ms. Williams, do you want to start?

MS. WILLIAMS: Actually, if I could defer to --

MR. VALLABHANENI: Definitely. Vice President Micklin, if you would like to begin.

MR. MICKLIN: Thank you. Well, we're probably in the same boat here. I am familiar with the Pension Subcommittee report dated September 16th, 2020, but it's likely the last activity for this subcommittee. It does provide an initial report on the core issues regarding tribal pensions, including the omission of tribal governments in the PPA and IRC and the applicability of ERISA and other issues, core issues, of central government services and commercial activity.

I think the operative question is in

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the report, section five, that refers to the collection of data, additional data necessary for the report for the subcommittee to proceed paid by a third party. So I guess my, I will end with just an inquiry to Chairman Allen or other federal officials that are engaged with the Pension Subcommittee on the status of this data collection and the identity of the third party and whether the outreach is just with third-party research or whether there was any intent on going out to tribes to solicit more information about their current engagement with the pension issues.

So that's -- I'll end this with a question. It's not very satisfying, but I think it's a question of where we are for the subcommittee to know what the next step is.

I will add that it would be helpful if we could obtain the contact information the federal officials at the meeting today and for the purposes of the Pension Subcommittee, Chief Counsel and others that are engaged on the pension issues, so that we can develop information that may be

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available.

So, Chairman Allen, are you aware of the status from this report in Article 5 for third-party researcher or what the status may be?

MR. ALLEN: So if I might, Krishna, yes. So the report was provided, and the report provided the outlying and an assessment of the challenge that tribes have with regard to their pension plans. The biggest one was the distinction between pension plans established for tribal governments versus pension plans that are established for tribal business operations, your corporations, et cetera. And it created some challenges for the tribes in terms of the way they want to construct their pension plans.

There were other issues that were identified. So I would propose, Will and Stephanie, I propose in the form of a motion that we reconstitute the Pension Plan Subcommittee to assess its plan and reach back out to what are the best steps that could be proposed within the department's purview and what may require

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statutory remedy to address the problems with regard to the pension plans for the tribal leadership. I would include the same as the Dual Taxation Subcommittee that they probably are missing some members of their committee that they would collaborate with the national Indian organizations and their own technical advisors to recommend individuals to fill those vacant slots for their committee.

MR. VALLABHANENI: I'll recognize the Treasurer.

CHIEF MALERBA: Councilman Micklin, you asked a question about the status of the report and the data, and I think that is exactly why you need to go back a little bit to that report because, as it stood and as I remember the last status of that report, the person that compiled all of the data considered it proprietary information and that was why we were kind of thinking that we needed to go back to the drawing board. So I'm not certain that you can use that data, so I do think you, as a subcommittee, need to look at how you might

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reconstitute your committee and do some of, you know, kind of redo some of that work.

I hope that helps.

MR. VALLABHANENI: Thank you for the clarification.

MR. ALLEN: Thank you. If I might, Krishna, following up to the Treasurer's comments, yes, she's absolutely correct. And that would be one of the things that the committee can review with regard to the way it was conducted last time that resulted in a very slim report, actually, on this subject matter. So it needs to be vetted.

And there is data that's needed, but it's a matter of how we protect the data from the tribes as a matter of propriety. So the Treasurer is correct about that, so that's why I'm making the motion that they reconvene and, more importantly, assess what next steps are necessary to make some recommendations to the Treasury.

MR. VALLABHANENI: Is there a second?

MS. WILLIAMS: I will second that motion.

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MR. VALLABHANENI: Okay. Thank you.
I'll just go down the roll call very quickly.
Chairman Allen.

MR. ALLEN: Yes.

MR. VALLABHANENI: Vice Chair
Edenfield.

MS. EDENFIELD: Aye.

MR. VALLABHANENI: Ms. Benally.

MS. BENALLY: Aye.

MR. VALLABHANENI: Mr. Micklin.

MR. MICKLIN: Aye.

MR. VALLABHANENI: Ms. Swift.

MS. SWIFT: Aye.

MR. VALLABHANENI: Ms. Williams.

MS. WILLIAMS: Aye.

MR. VALLABHANENI: Thank you.

Okay. What would you like to do next
now?

MR. ALLEN: I would suggest at this
point, I do want to just put on the table for the
next meeting, for consideration, we are not
interested in stretching our resources out too

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thin.

But, there are a number of issues that tribes are very concerned about that are not in the purview of these three committees. And to not keep adding subcommittees.

There may be an appropriate tribal taxation miscellaneous issues. I'm winging it right now, --

MR. VALLABHANENI: Understood.

MR. ALLEN: That we can come up with a title that some of these other issues, like I raised an issue with the audit that are not GWE audits. They're other audit issues that are out there.

The issue that I raised earlier about the status of tribal corporations, et cetera, those numerous issues that we keep hearing about, we may need to put them into a subcommittee. And to be addressed by a smaller group in terms of recommendations.

So, I just want to put that on the table, if you will, for now. And that we can discuss it

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later.

MR. VALLABHANENI: Okay. I realize that when I was trying to save my voice that I forgot to say anything about what the Office of Tax Policy has been working on. I'll try to be very quick.

You heard a lot from our colleagues at the Office of Chief Counsel at the IRS about projects related to some of the work of the subcommittees.

But, as I think of the -- as I know, the Secretary and the Treasurer had both mentioned, our office is hugely focused on implementation of many of the tax provisions, there are quite a few, in the Inflation Reduction Act that was signed into law by the President on August 16.

Many of those provisions you could, at least in my brain, what's left of it, I categorized into sort of two large buckets. One is, I think, what everyone maybe aware of, there's several clean energy tax incentive provisions in the Bill, or in the law.

There's also a second part of that,

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which I basically view as corporate tax rules. There's a new corporate alternative minimum tax, which, you know, looks at the financial statements of a corporation in determining whether or not the tax liability owed under the so called regular tax system is higher or lower than what might be viewed on applicable financial statements. That's the technical term.

In that, I'll just raise that. And why I sort of kind of focusing on this, is the corporate rules don't get necessarily a lot of attention.

People like tax credits. They're not necessarily looking for new taxes. So, but there are, the one thing, and you know, Vice President Micklin, I raise this to you also, that there are certain rules in there around Alaska Native corporations.

So, I think when we do our consultation, we'd want to definitely hear from tribal leaders on that in the corporate space. There's a separate rule that also applies to corporations, it's an excise tax on stock.

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People would say stock buy backs. But, it's a repurchase of stock by corporations. I think, you know, it's primarily looked at as an ex -- as a disincentive to repurchase or redeem shares instead of possibly issuing dividends to shareholders.

That is also something that, you know, I haven't had much in the way of any discussion. So, I'm kind of winging it here too.

I think that based on our experiences over the last few years with the, and the information we learned earlier about Alaska Native corporations and their unique both operational and, you know, tax rules, I think those are things that we would definitely want tribal input from.

The other thing, and getting back to the clean energy provisions very quickly, there are two sort of rules that, I think, would be of particular interest to tribal leaders.

There is a -- the heading is, I think, termed or coined as the, an environmental justice allocation. There is a -- very quickly, it's in

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the rules related to electricity production tax credits and investment tax credits.

And it relates, it basically allows the Treasury Department with input, and obviously it's a tax provision, so, it would involve the IRS to some degree, to allocate a total of 1.8 gigawatts of allocation credit capacity to certain projects built in certain geographic areas.

One of those areas is similar to where one could qualify for new markets tax credits. Another is, I believe, federally financed affordable housing, or partially federally financed, or perhaps also governmental financed.

The last one, and I think is also, it's probably of most interest, is Indian lands. These are, there are definitions.

But, you know, as I've learned over the last few years, now, not everyone gets it right the first time in defining things, so, we'll definitely look for input from tribal leaders on that as we move towards implementing it.

The other thing, and I failed to

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actually bring this up yesterday, or earlier, the Inflation Reduction Act makes a big change in how these energy tax incentives work generally for governments, including tribal governments, because, you know, they're tax credits. Governments don't pay federal income tax.

So, there's a novel, people call it the direct pay mechanism, that essentially creates what is basically a refundable type of tax credit, so that for entities that do not file, or are not subject to federal income tax, they too can qualify if they go and meet the normal requirements for qualifying for the credit.

Instead of getting credit on a tax return, there will be a process, and there's no information on this yet. So, it will be forthcoming, a process by which governments, definitely clearly including tribal governments in the law, can apply to file a return or show that I put this facility, placed it in service. I qualify for the credit. I elect to receive a payment.

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So, that is something that we would assume that not just tribal governments, but all governments and other organizations, entities not subject to tax, would be interested in.

So, I just wanted to put that on people's radar. You'll be hearing more about implementation of the Inflation Reduction Act provisions, you know, in the near future.

But, I just wanted to raise those two points that I think might be of particular interest to tribal leaders.

Chairman Allen?

MR. ALLEN: Thanks Krishna. Well, that's an interesting update on the Inflation Reduction Act as it applies to green energy, --

MR. VALLABHANENI: Yeah.

MR. ALLEN: Alternative energy. And so, will there be, I don't know if it's an FAQ or a notice, on how it will apply with respect to the tribe's eligibility?

And, which types of energy, or who makes the determination on what types of energy that the

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tribes would be venturing into?

There's a wide variety. I mean, from windmills, to solar, to biochar, on down the line.

And we're all venturing into that territory.

So, is this program going to be administered by Treasury? Or is it going to be administered in collaboration with the Department of Energy?

MR. VALLABHANENI: Which one? The one about the gigawatts?

MR. ALLEN: Yes.

MR. VALLABHANENI: Yes. That -- that's a discussion that's hard right now.

Because, I think that -- one aspect that I failed to mention, is that there's a general allocation of 1.8 gigawatts of credit capacity per year.

Each project that qualifies, can only get five, can only have, be a project that produces up to five megawatts. So, these are sort of focused small --

MR. ALLEN: Turn on your mic.

MR. VALLABHANENI: Oh, sorry. Sorry

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about that. I'll just repeat it very quickly.

The allocation project, the allocation provision is to allocate 1.8 gigawatts of credit capacity per year. Each project can only be one that produces up to five megawatts.

So, there's going to be, you know, only very few people apply. There would still, each project would only get five megawatts.

If you just divide the 1.8 gigawatt number by five megawatts, you come up with 360.

And, you know, that was, if that was the case, it would be pretty easy to allocate.

The question of how allocations occur when there's more than 360 applicants, is something that's being seriously discussed, and has not yet been determined.

MR. ALLEN: Okay.

MR. VALLABHANENI: Yeah.

MR. ALLEN: Okay. But --

MR. VALLABHANENI: But -- but yes. I would also say that we would definitely be --

MR. ALLEN: Yeah. We need more

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information --

MR. VALLABHANENI: Absolutely.

MR. ALLEN: In terms of, you know, of --

MR. VALLABHANENI: Absolutely.

MR. ALLEN: Often these programs, you know, you get out there in America, and people are zeroed in on it. And the issue is, it is opportunity.

MR. VALLABHANENI: Yeah.

MR. ALLEN: And so, will -- the question in my mind is, will the tribes get a fairer shot at these opportunities?

MR. VALLABHANENI: Good question.

MR. ALLEN: Because we are -- okay, literally, not everybody, but a lot of us, are venturing into energy --

MR. VALLABHANENI: Yep.

MR. ALLEN: Program.

MR. VALLABHANENI: Yeah.

MR. ALLEN: So, okay. Fair enough.

All right.

MR. VALLABHANENI: Yeah. So, another

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aspect of sort of why there's nothing on this yet.

We did put out, you know, to the general public just a request for comments on a variety of issues.

We -- just to sort of start hearing things. That, I think the comment period for that ends on Friday, November 4.

But, outside of that, I always -- I tell people that, you know, the Office of Tax Policy, we get -- we get very few love notes. We get a lot of hate mail.

So, people -- people are very encouraged to send comments to the -- with respect to these notices.

I am going to, after this I'll work with our Office of Tribal Affairs to get some additional information out on those. And we can get that distributed appropriately.

The other thing is that this program is supposed to be stood up. But, there's a statutory deadline by, I'm going to guess, February 13, just based on -- it's 180 days after the date of enactment. The date of enactment was August

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16.

So, I think it's mid-February will be the first time that anyone can actually submit an application for an app -- to be considered for an allocation.

So, we have a little time. But, not a whole lot of time to get our ducks in a row here.

MR. ALLEN: Okay. Well yeah, we need a lot more information.

MR. VALLABHANENI: Yes, sir.

MR. ALLEN: So we know whether or not we can take advantage of either program right now.

MR. VALLABHANENI: Yes. And to your point about the different technologies, by statute for, I think, the first two years, perhaps three years, it's only wind and solar.

And then there's the ability to, after the sort of introductory time frame there, to open it up to other advanced technologies.

MR. ALLEN: Oh, it's focused in on solar?

MR. VALLABHANENI: Yeah. Wind and

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solar up front.

MR. ALLEN: Oh, I see. Okay.

MR. VALLABHANENI: Yeah. Okay.

MR. ALLEN: Okay.

MR. VALLABHANENI: Sure. Kim, did you know?

MS. KOCH: No.

MR. VALLABHANENI: Okay. Well, I would just introduce Kim Koch, who works with me in the Office of Tax Legislative Counsel.

And, is you know, critical to the general welfare exclusion provisions, as well as, you know, a lot of the work on the FAQs that went out last year on tribal general welfare.

It's thanks to Kim's work with our colleagues in the Office of -- I'll just say Scott's office and Julie's office. Our titles do get a little long here.

Okay. So, next on the public agenda, unless the Members would like to do something else first, is our public comments section.

I believe, okay. I'm missing, is

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it -- Vice Chair Edenfield?

MR. ALLEN: Yes.

MR. VALLABHANENI: Is going to just --

MR. ALLEN: We have a written that Vice Chair Edenfield is going to read, I think, correct?

MR. VALLABHANENI: Yeah, that's correct.

MS. EDENFIELD: Okay.

MR. VALLABHANENI: Thank you.

MS. EDENFIELD: Well, we received a letter from Salt River Pima-Maricopa Indian Community. It Dear TTAC, the Salt River Pima-Maricopa Indian Community believe that it would be helpful to secure additional guidance on tribal business structure.

This issue has been on the IRS priority guidance list for a lengthy period of time, throughout which there have been substantial advances in the manner in which tribes conduct business.

For example, what started with the request for guidance on tribal corporations have

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clearly evolved into the need for guidance on newer structures such as limited liability companies, as well as joint venture projects.

The Salt River Pima-Maricopa Indian Community strongly believes that future guidance on these important topics must be developed with input from tribes.

The Community appreciates that TTAC would assist in bringing these issues to the forefront, as well as ensure tribal input throughout the process of developing guidance. Sincerely, Martin Harvier, President.

And so, I'm not sure if he's on virtually or there in person, because I was going to ask if he wanted to have additional input. And I didn't get that information.

So, thank you.

MR. VALLABHANENI: Thank you very much. I'd open it up -- I'm not exactly positive how we are doing public comments.

But, I think we're going to do virtual comments after we have the opportunity to hear from

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tribal leaders who have been able to join us here in person.

Any particular way you want to handle?

MR. ALLEN: No. I mean, I would just have them line up at the mic. Yeah, and they can introduce themselves and make their comments.

Do we have a time limit? I can't remember.

MR. VALLABHANENI: I --

MR. ALLEN: I'd say Indian time, but that's not necessarily good for an expedient -- so, five minutes?

MR. VALLABHANENI: Five minutes sounds great.

MR. CAGEY: So, is it my turn?

MR. VALLABHANENI: You're on.

MR. CAGEY: Oh good. (Native language spoken.) Henry Cagey from the Lummi Nation. And I want to thank you folks for listening in and see how you guys are doing.

You know, we've come a long way with this TTAC. You know, it was one of our things that

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we wanted to get, we're finally in the door with the Treasury.

And it's taken us along time to get here. And these TTAC folks were created for a reason, with a look at what was going on at home.

We looked at what the IRS was doing in taxing our -- looking at taxing all our people for everything that we were doing.

But, this work that they started is important. So, I'm kind of disappointed in the general welfare report.

That should have been done when the work was finished. And now it sounds like we're starting over.

I don't like that. Because we spent a lot of time on this report. Consultation after consultation.

So, this report that we want to see, Mr. Krishna is that it's got to be looked at now.

We want you to have your own public comment.

It shouldn't be the TTAC doing this work. It's now in your hands. It's on your lap

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to see what you're going to do about it.

This dual taxation is the same thing.

We've put a lot of time in dual taxation. Now is the time to look at what you're going to do about it.

Now is the time to look at what needs to happen around dual taxation, because we're tired of what we're seeing with the State of Washington coming in and reaching in and taking our taxes that should belong to the tribe.

You know, these monies go right back into the economy. I think people don't realize that these taxes that we generate go right back into the state anyway.

So, the more we can keep on our reservation, the better our economy gets. We'd like to see Treasury and Secretary Yellen's words executed around dual taxation.

We want to plan. What is the plan for dual taxation? What is it? And we'd like to see what you're going to do about it.

Not just talk about it again. We don't

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want consultation. We want to see you put some action together. And what does that really mean?

We want to get behind you and your work that you -- we've started with this dual taxation.

And get behind you on what you're going to do. These guys have gone as far as they could on that report. I worked on that report.

So again, we want to see some things happening with Treasury and what you're going to do, because it's a legislative fix and it's an administrative fix that needs to happen.

So, we want to see what the, what your office wants to do about it. It's nice that you can hand out money and give us credits, but on the ground we want some long term impact of what our economy is going to do.

We want some long term effects, because we're only here for a short time. I've been at this thing for as long as Ron, about 30 years now we've been at it.

You know, so we want to see some things happening with Treasury. One thing I'd like to

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recommend to the subcommittee, is that one of the things we're seeing is the treaty provisions.

And we're seeing this treaty memo coming out of the Administration around, around treaty rights. We know that's coming.

So, we want to see some treaty provisions, maybe a subcommittee with the advisory committee to look at building us a shield for treaty right.

Because in our rec -- in our treaty, it talks about regulating commerce. It talks about, you know, what does the treaty vision look like, and how does that look?

One of the things that we want to, you know, begin to resurrect is Indian trade. So, before the treaty, you know, we were Indian traders. We traded with the white man all the time, for money or for other things.

You know, we've got the Cougar Den folks back here that are, you know, we're doing it right now through Yakama on their treaty rights.

And we're selling tax free fuel. And

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it's working. And the tribe's doing really well with it.

But again, we want to see these treaty provisions a little bit stronger. Besides the Cougar -- it's not about fuel. With Cougar Den, it's about the treaty rights.

What does that look like? And we want some better shields from the state and from the county, because most of the time they're really not our friends.

We want some ways that Treasury is going to help as our trustee. As their federal responsibility to look at, you know, what they need to do to rebuild our economy.

We want to be in that big thick book every year in your report. I've seen that book on Treasury's table.

That's a pretty big thick book. And we're not in it. So, we'd like to be in that book at some point while you're here.

So, we'd like to recommend some, maybe some committee more work. I don't know if we need

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another subcommittee, but there's a lot more to do, Advisory Committee.

And maybe we need some more subcommittees to help, you know, these folks along.

What else I want to talk -- how much time do I got left? But again, Mr. Chairman, congratulations on your appointment.

I want to make sure that we have some action coming out of this committee. And I don't want to wait another two years to get it this far.

You know, it's important because things are, things are happening at home. Things need to change.

And we would like to see a little bit of hope that's coming out of your office, Mr. Krishna, on what's going to happen.

So again, thank you on behalf of the Lummi Nation. Thank you for allowing me to speak.

(Native language) to all the visitors. Thank you.

MR. VALLABHANENI: Thank you very much. Would any other tribal leaders, who are here

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in person, like to provide any comments?

(No response.)

MR. VALLABHANENI: Okay.

MR. JACKSON: Go to virtual?

MR. VALLABHANENI: Yep. So, at this time we'd like to open up for virtual comments.

MR. JACKSON: Yeah. First up we have Tina Abrams. If you would like to unmute yourself and turn your camera on if you feel comfortable. You'll be able to make comments.

MS. ABRAMS: Can you hear me? This is the Seneca Nation. I'm Tina Abrams.

MR. VALLABHANENI: Yes, we can hear you. Please go ahead. Thank you.

MS. ABRAMS: Okay. (Native language spoken.) I'm Tina Abrams. I'm a member of the Wolf Clan. I've been elected in this council position for 21 years.

I want to start by congratulating newly appointed Treasurer, Lynn Malerba on her appointment. You have been an ally to the Seneca Nation, and we send our best to you in your new

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role.

I also want to thank the Tribal Treasury staff for providing support to Indian country. Our nation has relied on Fatima and Jean's help throughout the pandemic, as we have tried to manage and implement the various COVID-related programs.

We're glad to hear that Treasury is creating an Office of Tribal and Native Affairs.

This is way long overdue.

And we can look forward to working with the new office. We ask that the office report to the highest levels of the agency in order to ensure that native nations are elevated as the sovereign governments that we are.

It really has been a while since the TTAC has met. I want to raise a couple of issues and concerns that have come up, and we need these issues to be addressed in a timely manner in order to assist our nation for the benefit of others as well.

First, the IRS has stopped providing service directly to native nations. Instead of

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allowing their Indian tribal government staff to work directly with native nations as sovereigns, the IRS higher ups have forced native nations to join the long queues as any regular individual taxpayer or a mere business.

This decision is unacceptable. What is worse, is that it was made without consultation with native nations. We are all facing constrained resources as governments during these difficult financial times.

Remember, it's important that if native nations do not received their tailored and expedited assistance, our governments are impacted, and that real people are hurt.

Second, the Treasury recently announced that it does not have the administrative resources and flexibility to continue to offer in depth support for COVID program implementation.

The Deputy Secretary recognized that native nations would be impacted more than others by the agency's decision to cut back on support and services.

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But, he made this announcement over an email, and without native nation consultation. This is a huge disappointment.

Culturally appropriate support to native nations must continue so that we can comply without the complicated federal guidance and reporting.

Congress must act to support Treasury.

But, Treasury must communicate better with native nations, especially before I decides to cut support services it knows that we heavily rely on.

Making these decisions without nation consultation violates President Biden's memorandum on government to government consultation. Again, native nations are governments, not individuals and businesses that are members of the general public.

President Biden and his administration committed to treating us as governments, and request that the IRS and the Treasury go back to providing direct customer services to native nations, and please consult with us before making

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such big decisions in the future.

In order to prevent a gap in the future, the TTAC must commit to regularly quarterly meeting. Regular meetings will be helpful so that native nations may have more notice regarding potential negative policy decisions that an agency is considering before it adopts them, such as the two issues raise.

The TTAC meetings are the only way the native nations are officially able to provide input on matters relating to how Treasury and how the IRS interacts with native nations.

We must have the nation to nation dialog. This is why Congress established the TTAC and made it formal.

The Seneca Nation was very involved in the development and the ultimate passage of the Tribal General Welfare Exclusion Act in 2014. We worked hard to help and ensure that this law was available to Indian country.

We wanted the TTAC to exist as a forum for native nations to raise issues with agency.

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And it must continue to meet in order for this to be possible.

We care very deeply about ensuring that the GWE law is implemented correctly. Our leaders have attended every single TTAC meeting, and have provided remarks at almost every single one, and it's been documented. We want this GWE law and the TTAC to continue for future generations.

With respect to the TTAC's mandate, the nation is particularly focused on the GWE subcommittee recommendations.

The GWE subcommittee developed the series of recommendations and received comments from native nations over two years ago. Since then, the COVID pandemic hit and native nations' general welfare views have been changed and impacted.

In light of the changed environment, the GWE subcommittee needs to reconsider its report, and conduct another round of consultation with native nations to decide whether the report needs to be modernized.

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This must occur before the agency engages in formal consultation on the outdated report. The COVID pandemic changed a lot of things on how native nation governments must provide for their members.

General welfare became a bigger priority during the pandemic. And we need to make sure that our experience during the pandemic is reflected in the GWE guidance.

Tax lawyers primarily drafted the GWE subcommittee report, and they did so without having to deal with a health pandemic like COVID or perspectives of native nation leaders who had to struggle through it.

At the Seneca Nation, we had a significant loss in lives amongst our people. So have other nations.

We struggle to get access to vaccines at the beginning of the pandemic and maintain support throughout. Our economic enterprises also continue to lag behind pre-COVID levels of revenue.

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All these factors impacted our view of what constitutes general welfare. It is important that the GWE subcommittee develop GWE guidance that defers to the maximum extent possible to native nation governments.

The GWE subcommittee must meaningfully vet its proposed guidance with and between native nation leaders.

The COVID experience has shown us how important flexibility is, and the need for the federal government to support having native nation governments' flexibility and streamlined processes within its programs and policies.

At various times during the pandemic, Treasury readjusted its guidance and reporting requirements when it realized the significant burdens being proposed -- being imposed on the native nations.

It also expanded flexibility and spending, and recognized broader cuts, when different COVID ways came. And, Treasury learned how native nation governments needed to spend their

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funds to address COVID and to help their people.

Critically, Treasury was receptive to administrative changes like deadline extensions. And hosted webinar and consultation sessions in determining the allocations and program rollouts.

These lessons must be applied to the GWE guidance context. Treasury's flexibility, commitment to consulting, willingness to amend guidance and reporting, and listening to native nation leaders, must be reflected in the GWE guidance.

Government responses to COVID was a GWE experience. GWE guidance must allow for the same sort of flexibility, agency communication, and guidance reconsideration and consultation with native nations.

It is very important to get these principals down correctly in a draft guidance, before engaging in the formal rule making process.

Thank you for your consideration.

MR. ALLEN: Thank you very much. We'll -- well, the only thing I would add Tina,

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there was a lot to unpack in your remarks and recommendations.

So, it would be helpful, particularly for those of you who are going to testify or provide public comments, if you would send a letter to us.

Because it's easier for us to capture it.

So, we are recording it. I got confirmation that it's being recorded. But, we often might miss the point and the ask in the message.

So, thank you very much for your very thoughtful remarks.

MS. ABRAMS: We will send the letter, an official letter document with the verbatim of the comments I just read.

MR. VALLABHANENI: Thank you very much.

MR. JACKSON: Next we have Mr. Mark Horvath.

MR. HORVATH: Hello, Mr. Chairman, can you hear me?

MR. ALLEN: Yes.

MR. HORVATH: Okay. Thank you. Mark Horvath. I'm with the Office of General Counsel for the Salt River Pima-Maricopa Indian Community. My title is Senior Counsel Enterprises.

And I'm here to talk about, and hopefully I'll be brief, the tribal business structure issue that Chairman Allen has raised already.

And I would like to say thank you to Chairman Allen. We support his comments. And hopefully the Committee will address that.

Just to provide a little more content to what we're talking about, is guidance on federal income tax for tribal businesses formed under tribal law.

In other words, corporations formed under tribal law, and limited liability companies formed under tribal law.

So, to provide a little bit of background, way back in '94 there was a revenue ruling that did provide some clear guidance on several different business structures.

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First, if a tribe operated under a Section 16 IRA Constitution, in other words, just operating like a division, no federal income tax.

Secondly, if there, if the tribe organized under a Section 17 IRA, federal Constitution, no federal income tax.

And then thirdly, if the tribe formed a state corporation, then that corporation would be subject to federal income tax.

The problem is, for all these years now, we've had no guidance on entities formed under community law, or tribal corporations and limited liability companies formed under tribal law.

So that, it does create real problems.

So, ever time the tribes are looking for, looking to figure out how it's going to structure either maybe a particular enterprise or even all of its enterprises, this unknown often times it puts a factor in forming say a Section 17 corporation, or operating as a division.

And I guess, as a matter of sovereignty, the tribe should have a, that should not be a

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factor. So, we hope that, you know, the IRS will rule on this and so we'll have some clarity.

Thank you, Mr. Chairman.

MR. ALLEN: And thank you, Mark. And if you would provide examples of the problem to our dual taxation, as well as the point about the issue with the, the status of tribal corporations and the challenge that it has.

Send it to us. And so that we can use these examples as we engage with the department.

MR. HORVATH: Okay. Be happy to.

MR. VALLABHANENI: Thank you very much.

MR. ALLEN: Can I pause? Excuse me, I'm sorry, Krishna.

MR. VALLABHANENI: Go ahead.

MR. ALLEN: Can I pause? We, I missed, we have a Yakama representative, Teo, Harris. Do you want to come forward?

I didn't realize that he was going to testify from the audience. So, --

MR. TEO: Well, I probably wasn't.

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MR. ALLEN: Yeah, my apologies.

MR. TEO: (Native language spoken.)

Thanking the committee and the members for holding this important session on behalf of our people.

On behalf of efforts of many people within these tribes to generate economic opportunity not only for their members, but also for their children and their elders, to take care of one another.

What we'd like to support today is, and Chairman Allen brought it up, was the Indian Trader Status Act. Cougar Den, which I represent, is an economic development opportunity for tribes across this country.

We have a 2019 Supreme Court win. The Supreme Court of the United States, that provides us, and it supports our elders' words from 1855.

In 1855 they assured their children that they would be able to continue to travel and trade in their current routes that they traveled for thousands of years, and trade with other Indian tribes throughout the country. Their own people.

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Their own people.

So, what we're looking for is something that solidifies this treaty right within your rule making process. So that as we go from state to state, even in the State of Washington, we're still fighting our treaty right.

We're still fighting our treaty right that the Supreme Court has given us a victory in.

But nonetheless, we keep moving forward with our elders' words, and continue to make strides amongst our Indian governments, or tribal governments.

So, we're looking for solidification with this Indian Trader Status Act. We believe that would help us do that.

It would send a message to the state through the federal government, the trustee of that treaty right. Thank you.

MR. VALLABHANENI: Thank you very much. We have another?

MR. JACKSON: Yeah. We have one more speaker, Mel Towle wants --

MR. ALLEN: Yeah, hang on a second,

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Josh. We have another person in the audience that didn't testify. Rob?

MR. PORTER: Thank you, Mr. Chairman, Robert Odawi Porter, I'm a Seneca Nation citizen, former President of my Nation. And I'm here working with the Lummi Nation and the Coushatta Tribe of Louisiana.

I work in a number of different areas, and really thankful to be here. And glad to see you here in person.

I wanted to highlight a couple of procedural issues, I think, relating to the work of the Committee. One of them relates to the consultation.

As you read the Statute, it doesn't really say anything about the TTAC needing to consult with tribes. And I'm sure we can get all kinds of differing opinions about whether that's necessary.

But, we do know that the Treasury is obligated to consult with tribes. And I think in terms of establishing policy, Councilman Cagey

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raised a very important point, that the work had been completed related to the dual taxation report.

And it's been out for two years. It's been on the website. Everyone's been able to see it.

And it's an example of where we would hope and expect that Treasury now has it in your court to be able to start implementing.

And if there were recommendations, an action plan for how to do that. And I think that would invite the need for formal consultation once Treasury is deciding I wants to take some action.

But, I think it might be useful for the TTAC to have a policy, you know, about when you're consulting. Because, you know, as someone who supports your work, there's a lot of leaders who support your work, we certainly applaud consultation.

But, it can be an endless process of, of hopefully we haven't created another bureaucracy, you know, to have to work through.

And so, what is that point where we can

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start looking to Treasury to implement, you know, a recommendation from a subcommittee, or from the full committee?

I would just invite that.

CHIEF MALERBA: So, thank you for that.

And I agree with you. You know, the nation-to-nation relationship is not between a subcommittee and tribes. It is with the agency and tribes.

And so, I appreciate your comments there. I think, you know, the subcommittee provides a recommendation to say we're ready to consult. You know, here's the document. We want you to look at it. We want you to take some action. We want you to consult on that.

And I think that that's, you know, that's kind of the proper process for that. And surely here, there have been conversations at Treasury around GWE with both IRS and tax policy.

And so, I think because there's been such a time lag, we just want to make sure that if there are any other tribal comments, we're

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getting in there, we're getting them in so that we can consider them.

And then, I think, then it's up to the agency to just say okay, here's what can happen administratively. Here's what needs to happen legislatively.

And even if we, you know, get to the point of really implementing some of those changes that tribes have been asking for, at some point we need to go back out to Indian country to say, how's it working?

Right. Because it's one thing to implement something. It's another thing to then look at it again and make sure that there aren't any unintended consequences around that.

So, we will have some internal conversations around that. And obviously, Fatima will be very engaged in that as the Acting Director of the Office of Tribal Affairs.

But, know that we're interested in making change. You know, we have a very short window for some of these actions and activities.

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We want to make sure we get them done.

Thank you.

MR. PORTER: Thank you, Chief, for that reaction to the comment. Because like all of us coming out of the pandemic, you know, I myself have gotten a little bit more patient about when my dinner comes at the restaurant a little cold, because there's, it's just tough on staff.

And so, I don't want to sound too tough on anybody here. But, I'm really glad everyone's in place to be able to do the work.

A related point relates to the need that was focused on regarding treaty rights. As you may know, of course, the Administration is also inviting consultation and action in relation to how every agency is responding to their obligations to defend and protect tribal treaty rights.

One of the inherent challenges, especially as it relates to tax law, is that tribal treaty rights are inherently vague in treaties, because the treaties existed in a time before there were any taxes.

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So, no treaty is going to invite specific exemptions. There's a very horrific case, I have to mention it, involving a Seneca Nation citizen, Perkins versus Commissioner, in which the IRS and Treasury lawyers went on the offense against a Seneca person who was simply doing what was natural in terms of our economic development within our nation, to generate gravel income. Income from gravel.

And, it was an example, in my view, of just the way the system has kind of operated. But, it was an attack on native people and a tribe, my tribal nation.

And it's something that every tribal nation, in terms of being in Cougar Den, and the treaty rights there, where state governments are coming after it.

I would just invite either a subcommittee that focuses on treaty rights and audit and oversight, because these are very important rights that are being lost, sometimes through bureaucratic process.

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And I'm assuming no one was intentionally trying to hurt anyone in this particular case, or any case. But, to try to do your job.

But, because the nature of tax law and treaty rights is vague, because the taxes didn't exist at the time of the treaties, you know, we're confronted with the need, I think, for pro-action on the part of federal officials to ensure that our rights are protected.

So, whether that's through a subcommittee, or some other mechanism within the TTAC, I invite you to work on that and add that to your list, because as we see, if they're not given full focus and attention, those rights can be lost, cemented adversely to native people.

And I think that that's wrong. So, now I thank you for your opportunity to comment.

MR. VALLABHANENI: Thank you very much. I think we can go back to the virtual comments? Yeah.

MR. JACKSON: Yeah. We have someone

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calling in, Mel Towle. Your line should now be open if you want to unmute.

MR. TOWLE: Hello, this is Mel Towle, can you hear me?

MR. VALLABHANENI: Yes, we can. Please go ahead.

MR. TOWLE: Okay. Okay. Yes, so again, my name is Mel Towle, from the Mille Lacs Band of Ojibwe. I've been authorized by Chief Executive Melanie Benjamin, to make comments on the behalf of the Mille Lacs Bank of Ojibwe.

And I'll keep them very brief, because both of these topics have been touched on already.

So, first of all, the Mille Lacs Band of Ojibwe, we expect our support for the general welfare report and proposed legislation when submitted to the TTAC by the DW Subcommittee.

The second item is there's been comments already made about tribal business structures, support for a tribal business structure subcommittee.

In particular, I want to make reference

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to a letter that was read earlier. It was a letter that was authored by the Salt River Pima-Maricopa Indian Community and signed by their President.

And to save time, I would just like to share that we, we share those same comments in our support of a tribal business structure subcommittee.

And that's all I have. I would like to just leave, leave time for you and others. So, miigwetch for holding this. And for the opportunity to comment, and especially for the opportunity to comment virtually. Miigwetch.

MR. VALLABHANENI: Thank you very much for the comments.

MR. JACKSON: The last comment that we have so far, if nobody else comes into the chat, will be Member Will Micklin would like to make comments.

MR. VALLABHANENI: Okay. Please proceed.

MR. MICKLIN: (Native language spoken.) Thank you. Will Micklin. I just wish

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to support the comments that were made that highlight that this is, in the near term, an important period for the TTAC Committee, and for tribal interests.

There are a number of federal statutes now unwinding over an expedited period, like the Inflation Reduction Act, like the Bipartisan Infrastructure Law, that have a number of provisions, and quite fortunately, that expressly recognize the eligibility of tribal governments.

But, also bring to the forefront questions that we have been working on, and others that will arise, that need be resolved within this shortened period where these monies and these opportunities need be monetized.

So, included in that, and an example of this where the TTAC and tribes -- information could be helpful. An example is like in the Cares Act, where we had the Paycheck Protection Program, PPP, loans that could be forgiven.

But, the eligibility for that from the tribal point of view, was limited to firm

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fixed-priced contracts. And for Tlingit-Haida, our tribal corporation, engages in those.

But, the majority of our contracts are cost reimburse, reimbursable. And so, not eligible for forgiveness. So, while the loans were helpful, they would be more helpful if forgiven.

So, this is not a question of re-litigating PPP, but to suggest that a careful evaluation of what issues may arise under the BIL and the IRA, are going to be important as to corporate structure, the dual tax issues, and pensions, all with matters related to these issues.

So, it puts a burden on us to address these as quickly as we can, as comprehensively as we can. And, to try to continue information as guidance for our federal partners, because we all, I think, realize that once proposals are made, it's difficult to revise them substantially.

So, the first drafts out of the block ought to be as well informed and as close to tribal interests as we possibly can.

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And that's through consultation with tribes and the work of the TTAC will be helpful.

And it puts a burden on us to do that within this time frame.

So, I just want to thank those tribal leaders that commented and brought to our attention these issues that are of vital importance for tribes, and will have a significant effect on both general welfare of our tribal citizens, essential infrastructure that we hope to improve and build out, and the support for building tribal economies.

Thank you.

MR. VALLABHANENI: Thank you very much, Vice President Micklin. I think that's it for folks who have indicated that they'd like to comment.

Are there -- but before, I'll just ask, are there any tribal leaders virtually or in the room that we may have missed that would like to provide comments?

(No response.)

MR. VALLABHANENI: Okay. I think I'll

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turn it over to the Chairman for any other items.

MR. ALLEN: No, I don't have any others. I mean, I always appreciate the fact that we keep it open to the public so that tribes, tribal leadership and support staff, et cetera, that they can engage with what we are doing, the conversations that we're having, identify issues that we maybe missing that we need to address with the leadership of the department.

And, you know, as I said earlier, you know, we've been in limbo here because of the COVID pandemic. And now we're regrouping.

What I would say is that we do want to tee up next year's schedule. And so, what we'd like to do, is we need to huddle up with you, Lynne, Fatima, et cetera, to identify dates.

At a minimum, we need at least three meetings, and maybe up to four meetings. We need to collaborate with the co-chairs on their scheduling, their sidebar meetings, so that we can report to the tribal leadership.

I will be attending the National

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Conference of American Indians annual meeting next week in Sacramento. It's the first time the tribes are coming back together again so that we can get a catch up on a lot of issues.

But, this -- there's a subcommittee there, and Henry Cagey actually back there, is one of the co-chairs of that committee, and so, will be providing a report on the outcome of this meeting, and what our expectations are.

I want to say thank you to you, and to Lynne, congratulations again. We're quite proud of you. And to the whole team. So, thank you.

I appreciate that. Kelly, I don't know about you.

(Laughter)

But, anyhow, joking aside, you know, I think the challenge here, and when I was talking to Stephanie, you know, some are just getting their feet on the ground in terms of what we need to do.

And we are excited about rebooting our efforts.

I appreciate Henry Cagey's comment earlier, what took so long? Okay, we can come up with all kinds of excuses, but that's water under

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the bridge. And so, we are where we are.

And so, the issue here is now we can move this, move this agenda forward. We're here driven by the general welfare docket.

We're here driven by our purpose, the tribes, to serve our people. To help them and elevate them and bring them up.

That's what general welfare doctrine and those benefits do to our people. And it's just a matter of clarity.

And so, when the IRS guys come out and do the audit of our operation, they want to know what these programs are all about.

You know, and Cares and American Rescue monies, Transportation monies, any of these other funds that are out there, anything that might end up having benefitted tribal citizens.

We want to make sure that we have clarity to it. And they keep coming. Like the Inflationary Reduction Act. So, we're excited.

And the point that was made earlier is that this Administration is recognizing tribes are

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a part of America. And we have tribal leadership, you know, within this department, the Department of Interior.

We're excited about it. We have a tribal leader in the Cabinet. We have tribal representatives in the White House. And we have tribal office in OMB.

These are big deals for us. These are major achievements. We have, and so from our perspective, the tribes are at the table.

You know, we're not outside the door waiting to see what's going on, what's happening.

And so, we want to be recognized as part of their solution.

It's complicated. And I'll remind everybody in the room, particularly those that are at the table who don't have a lot of history, we are in the Constitution for a reason.

And so, I just want to underscore that as we move our agenda forward. So, we want to thank everybody for what we're doing.

And that's all I have. I don't know

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if our other colleagues have comments, closing comments before we adjourn.

MR. VALLABHANENI: I recognize the Treasurer.

CHIEF MALERBA: This isn't a comment. I just want to say thank you. I think it's been a good meeting.

But, I wonder if all of the tribal leaders in the room could come take a picture. Don't leave. You know, so we can have a photo together if somebody's willing to take the photo.

So, but I just think from, you know, it would be nice to, you know, kind of have, memorialize the day. So, thanks.

MR. ALLEN: The main reason I come here is for the photo op. You know that, don't you?

(Laughter)

MR. ALLEN: Okay. That's all I have Krishna.

MR. VALLABHANENI: Are there any other TTAC Members who would like to offer any closing remarks?

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MS. EDENFIELD: So, this is Sharon Edenfield. I also would like to thank all those that are in attendance, and all our federal partners that are here.

I know that we've submitted the GWE report. But, that's just the beginning of it. There are a lot more steps once you finish your consultation part of it.

To me then, that's when the real work begins. And so, and being part of that subcommittee, I look forward to that.

And I know that there's a lot more issues that has come from that. And I bring up social security all the time.

But, it's not just social security. It's debt trends, it's USDA food, it's housing, that pause counting those GWE benefits, you know, against our tribal citizens when they're going for other services.

So, that's just one step of what I feel, you know, that we will be working on. Thank you.

MR. VALLABHANENI: Thank you, Ms. Vice

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Chair. Are there other TTAC members that would like to speak? No?

Ms. Williams, sorry.

MS. WILLIAMS: I just want to say what a great honor it is to finally be a part, or be invited to the table, and to sit amongst people who are movers and shakers in Indian country and on the government level as well.

So, thank you for being here, and thank you for coming to the table with us. It's been a long time coming.

I remember sitting at many meetings just on the side, listening to our tribal leaders, looking for that opportunity. And once the opportunity came, you know, we were ready to go.

So, I'm looking forward to working with the subcommittees. And it just sounds like we have a lot of work to do. And I'm ready to get started.

Thank you.

MR. VALLABHANENI: Thank you very much.

Are there other TTAC Members who would like to provide any closing remarks?

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(No response.)

MR. VALLABHANENI: I guess then we will adjourn the meeting. Oh, please go ahead.

MR. ALLEN: If I might.

MR. VALLABHANENI: Ah, I forgot, yes.

MR. ALLEN: Closing prayer.

MR. VALLABHANENI: Yes, I apologize.

MR. ALLEN: Could I -- it's just a tribal cultural issue that we like to open with a blessing, and close with a blessing as we move forward in our work, in our path.

MR. VALLABHANENI: Please proceed, Chairman Allen.

MR. ALLEN: So, I volunteered to do it. So, pray according to your own way and your own spirit.

Heavenly Father, we always come to you, because you are our comforter. You are our guide.

Your spirit is in our hearts, in our minds, in our souls.

Your spirit guides us and provides us the wisdom that we need to do all the things that

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are so important to our people that we serve. We always ask that we use those gifts and talents that you bless each and everyone of us in a way that's pleasing to you and the people that we serve.

We're always ever thankful for your healing hand that is always caring for all of our people, from our children, to our families, to our communities, to our elders, and our veterans. We're always ever thankful that you care for them.

For those who have lost loved ones through these troubling and challenging times with this pandemic, we ask that your healing hand and your spirit would be upon them, to help them in their losses that they have, they have lost from either family or friends.

We ask that we continue to move forward, always have trust in you that we would do good things. That we will continue to benefit our people, to create better partnerships between tribal governments and the federal government.

So, ask that you continue to take us home in our travels safely, whether it's near or

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far. And so, we always look to you for guidance.

We ask this afternoon in Christ Jesus' name. Amen.

MR. VALLABHANENI: Thank you. The meeting is adjourned.

(Whereupon, the above-entitled matter went off the record at 4:00 p.m.)