

UNITED STATES DEPARTMENT OF THE TREASURY

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TREASURY TRIBAL ADVISORY COMMITTEE

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WEDNESDAY
JANUARY 24, 2024

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The Advisory Committee met in the Cash Room at the U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, D.C., at 1:00 p.m., Ron Allen, Chair, presiding.

PRESENT

W. RON ALLEN, Chair
SHARON EDENFIELD, Vice Chair
CHIEF ALLAN, Member
RODNEY BUTLER, Member
WILL MICKLIN, Member
MARTIN TUCKER, Member
CORA WHITE HORSE, Member

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ALSO PRESENT

KRISHNA VALLABHANENI, Designated Federal Officer, TTAC, and Tax Legislative Counsel, U.S. Department of the Treasury

MARILYNN MALERBA, U.S. Treasurer, U.S. Department of the Treasury

FATIMA ABBAS, Director, Office of Tribal and Native Affairs, U.S. Department of the Treasury

WALLY ADEYEMO, Deputy Secretary, U.S. Department of the Treasury

LUKE BASSETT, Director, Policy and Program Impact, Department of the Treasury

STEVE CHAMBERLIN, Director of Tax Exempt and Government Entities, Internal Revenue Service (IRS)

CHRISTIAAN CLEARY, Assistant to the Branch Chiefs, Chief Counsels Office, IRS

MATTHEW DANNENBERG, Senior Tribal Liaison, U.S. Department of Energy

RENEE FERGUSON, Acting Deputy Director, Office of Native American Partnerships, Social Security Administration

RACHEL LEVY, Associate Chief Counsel, Employee Benefits, Exempt Organizations, and Employment Taxes (EEE), IRS

RICHARD LITSEY, Director, Office of Native American Partnerships, Social Security Administration

ELIZABETH REESE, Senior Policy Advisor for Native Affairs, White House Domestic Policy Council

SEQUOYAH SIMERMEYER, Chairman, National Indian Gaming Commission

SCOTT VANCE, Associate Chief Counsel, Income Tax Accounting (ITA), IRS

CARMEN ZUCKER, Program Manager, Office of Indian Tribal Governments, IRS

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

(1:08 p.m.)

MR. VALLABHANENI: All right. Thank you, everybody. My name is Krishna Vallabhaneni.

I'm the tax legislative counsel here at the Treasury Department. And my very last duty as Designated Federal Officer of the Treasury Tribal Advisory Committee is to congratulate and hand over the gavel, that very prominent and austere role, to Fatima Abbas, the director of the Office of Tribal and Native Affairs here at the Department of the Treasury. So, Fatima.

(Applause.)

MS. ABBAS: Thank you, Krishna, for transferring. I'm not sure if I want more work.

But I am very grateful for this honor to be the new DFO. And we do want to recognize Krishna for his work for Indian Country.

I know it's hard to see on the outside how much has changed within Treasury, especially on tax policy. But Krishna has gone beyond just organizing meetings to really taking what he

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hears, doing legal research. He knows some of the footnotes of seminal federal Indian law cases.

And so I think he's set the bar. Incorporating the trust and treaty responsibility into the DFO position is to be the norm. So I look forward to building upon it. And as a thank you from the Tribal Office and the Treasurer, we just wanted to gift him a small piece of wampum that we think complies with the ethics rules. Thank you so much, Krishna.

MR. VALLABHANENI: Thank you very much.

(Applause.)

MS. ABBAS: So we will now start the meeting. We have the Deputy Secretary coming today. But his boss has pulled him into a meeting, the Secretary. So he will be coming at 2:00 o'clock.

So we've moved our federal presenters up first. So we have a stellar roster beginning with Liz Reese, Senior Policy Advisor for Native

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Affairs, White House Domestic Policy Council. As has been the process, we will turn to each federal presenter for an update and then turn to the TTAC members at the table to ask any follow-up questions. Liz Reese, you have the floor.

MS. REESE: Thank you, Fatima. So hello, everyone. (Native language spoken.) It is nice to meet all of you and to be here today. Thank you so much for having me.

My name is Elizabeth Reese, or Yunpovi, which translates to Willow Flower in English for my traditional language, Tewa. I'm from Nambe Pueblo, which is just north of Santa Fe, New Mexico. And I currently serve as the Senior Policy Advisor for Native Affairs on the White House Domestic Policy Council.

I'd like to say that it's absolutely my honor to serve both my country and Indian Country at the same time. And I really mean that. I think, like a lot of other federal folks here, particularly those of us in these jobs who are also tribal citizens and know our communities

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so well, it is truly an honor to be in these seats that weren't always filled with our people and to be fighting the fights that we know that our people need to have fought here in the federal ranks.

So what I thought I would talk a bit today about is sort of the core work that I think we're going to be undertaking in 2024 and onward, having to do with the executive order that the President signed on reforming federal funding and support for tribal nations to better embrace our trust responsibility and usher in the next era of tribal self-determination. So I know that's a really long and wordy title. Wait, where is the -- there is the camera. I'm going to pivot a little bit so it's easier for folks to see me.

So I know that that is a long and wordy title. But we put a fair amount of thought into it and decided to include all of that, because the core of this executive order, which the President signed at the Tribal Nations Summit this past December is it's really about what is

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the next era of tribal self-determination going to look like. And in reflecting on that and the last generations of federal Indian policy, but particularly the last 50 years of tribal self-determination since the 1970s, what we decided and in conversations with the President, he understands is that what's important to Native people thriving, to Native economies thriving, to there being jobs and success in Indian Country is that tribal nations are strong and that they're able to make their own decisions as much as possible.

That the core wisdom of this self-determination era is not one specific policy that the federal government should be doing but that the policy the federal government should have is to support tribes and to support tribes making the decisions about what policies are best for their communities, since they are indeed the experts in what their communities need and the ones who are best suited to actually making that happen on the ground. So the executive order

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basically does two big things. One, it takes that insight and it makes it sort of a mandate across the federal government for all of the agencies that deliver federal funding and support programs to tribal nations.

So what that means is that a lot of the things that we have heard in tribal consultations year after year after year, which is that this program, we like it. We want to apply for it. But -- and then there's a lot of different things that follow that but, right, that the applications are too complicated, that the reporting systems are too complicated and hard to follow, that we need to hire grant writers that we can't afford, that we can't afford matching requirements.

All of these different things that we put into this bucket of unnecessary burdens or unnecessary limitations. As the President would say, red tape on really what the core program needs to do to be effective. All that stuff is stuff that this executive order directs federal

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agencies to stop doing to the extent possible when it comes to these programs for tribes, because it is -- we recognize that it is a tremendous waste of resources, both federal resources and tribal resources, to be sort of having to jump through all of these hoops just to ultimately get the money and use it for the things that your communities need.

So in order to achieve that, we're going to be having to -- directing agencies to take initiative of course on their own, to implement the directives of this executive order.

But we're also going to be standing up some task forces across the federal government to both sort of have some oversight so that I can sort of check in and see how it's going across the different federal agencies and how they're really internalizing this directive from the President to simplify, streamline, and support tribal nations, but also to make sure that folks can share best practices. I think we've already seen that things are getting better, bit by bit.

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I think we hope that this will accelerate things. But that certain polices, including here at Treasury, is a result of this body that are sort of in line with this sort of general policy idea that's described in the EO of sort of removing unnecessary requirements, streamlining, simplifying, providing waivers if that's necessary to make funding more accessible. We've already done some good stuff.

And just getting the folks across the federal government in a room to share what's working and how they were able to achieve that, our hope is also that those good ideas will pass across the federal government all the more easily with that kind of communication and collaboration. So that's the big thing one in the executive order. Big thing two is that it delivers on President Biden's campaign promise from 2020 to stand up a Tribal Budget Task Force to try and assess the unmet need in Indian Country for federal funding and support programs.

This is something that we have heard

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for a long time, that we know that tribes have asked for for a long time and that builds on some of the momentum from previous reports that have documented slices of the things that happen in Indian County around law enforcement. And you know, the TLOA reports and the Quiet Crisis reports that I think have been really effective tools to get a sense of where we are falling short and to help us move the needle closer to where we want to eventually be to uphold our trust and treaty obligations to tribal nations. So we are excited about that work.

It will be hard, and we will need a lot of help. In order to come up with an assessment that is a good and accurate assessment of those unmet needs in Indian Country, of course we're going to need the collaboration of tribes, both in the process itself but in communication about how to run that process to try to generate those assessments. There's a lot of programs.

And trying to think about also how we're scoping that question of unmet need,

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getting that right, is something that we are really committed to doing. The one caveat quickly to end what I'll say here is that in trying to decide how to put forward the timeline for these things, we had a hard set of questions to ask ourselves, because we know that I guess in the next few days if it hasn't happened already it's entering into the last year of this term. We made the decision that it was more important to do this right and to do it well than it was to do it quickly.

So that means that the timeline that we are contemplating for building out general guidance to try to make sure there's assistance and uniformity for the agencies who are going to do these budget assessments. That timeline, that there's a bit of a lead time so that everyone can really come together and generate something that's good. And then there's additional time built in for the agencies to do the assessments and then for everyone to come up with a report.

We will need both assistance

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throughout all of that process but also I think a fair amount of patience, right? I know that it's going to be hard to sort of wait for this to come out for probably not just a few months but, like, a year or two. But I think ultimately, that's the best decision for Indian Country is trying to get this number or series of numbers as accurately and effectively as possible. So that's the major work we're doing here at the White House, and we look forward to questions.

MS. ABBAS: Thank you so much, Liz, and for all your work on the executive order. And because we started a little bit late, we accidentally skipped the tribal blessing. So we're going to do that and then go to questions for Liz. So Councilwoman Cora White Horse will deliver the blessing.

MS. WHITE HORSE: Thank you. (Native language spoken.) Thank you for bringing us together today to speak for our people, and thank you for giving us the strength to stand together.

Thank you for all the blessings that you provide

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our members and other members, other people in this country.

Thank you for everything that you provide our people. And thank you for allowing these other people to come and help us through this process to get the needs of our members met.

We want to send prayers for everybody who is having a hard time, people who are hungry, people who are cold, and people who have lost loved ones. (Native language spoken.)

MS. ABBAS: And we'll now go to the TTAC members for questions for Liz Reese. Chairman Allen?

CHAIRMAN ALLEN: Thank you, Fatima. And Liz, good to see you again. And without a doubt from my perspective that the annual meeting with the President and the whole executive team was an amazing success. So kudos to you and all those who worked with you, your office, to make that meeting another success and showing that the President and the Vice President are truly behind tribal sovereignty and the tribes' agenda, which

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I call nation building.

Okay. And we hear the phrase a lot, and there's a lot to nation building. First and foremost, it is about recognizing our sovereignty, recognizing our jurisdiction. And when I read through the new Executive Order 14112, the message is clear to me, remove impediments, remove the obstacles, move the agenda more aggressively forward so that the tribes can become truly self-reliant.

For me, it's not about self-determination. It's about self-governance. It is about our government and our ability to move our agenda forward.

So I hope -- I know that you have -- you and the OMB Director Young -- have a charge to figure out how are we going to implement this.

And here we are in the fourth year of the Biden administration, distracted by election stuff that's going on around us. But there is still time to get things done.

So I appreciate getting things in

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order. But my hope is that there are a number of areas that can be moved forward with aggressiveness. So there are -- even though it's a bigger picture agenda going forward to future administrations, I hope that you all will be doing, which is particularly of value to Director Young, is that policy and regulations that are in place here, one of them is here with regard to the GWE regulations that we're working with on Treasury and IRS.

It's something that we need to move forward aggressively. I hope that you and Director Young and her senior staff are going to be able to work with us to move those agendas so that they're timely and that they're in place and that they're not subject to the whim of any future administration. Our hopes are that we will continue on another four years and continue on the mission that we've been on for the last three years.

But regardless of that, we have to always think further down the road, getting these

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regulations in place is going to be critical issues quite frankly. So I'm hopeful that you can help us move some areas where it's surgical efforts that can be done. And so in here, this Treasury and IRS is a key component to it.

So I'll leave it at that. There's lots of other issues that we want to move forward. So it's not necessarily a question. It's more of an ask, because we have a lot to do.

And if we don't get this stuff done, we can't do our job to build our nations. Thank you.

MS. REESE: Thank you so much, Chairman Allen. So just two quick points in response to that. So one is that you are absolutely right that with the limited timeline, one of the things that we are thinking about is of course the longevity, whether or not we have a second term. One of the things that I think about in that question is also, like, looking at the consultation Executive Order 13175, which has had, obviously ups and downs, but stayed in effect throughout several administrations since

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it was passed.

And specifically some of the lessons learned from that executive order about the specific things that make executive orders last longer, that make them stickier, right? And some of those things are that sort of good policy is good policy, right, and that future administrations recognize that and adopt that as well. But other parts of that are sort of less glamorous bureaucratic rules and gobbledygook, basically.

One of the things that makes the consultation executive order so effective is that there are places in some of the processes that the federal government has to go through, where they have to, like, basically check a box or fill out a form or just think about it for a second as part of when they're submitting things through the Office of Management and Budget. And just sort of creating that moment where they think about it has been really important. And so I think we're thinking about what are other ways

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like that.

We're asking, okay, Agency, you're doing a thing. Have you thought about these best practices from this directive, from this important executive order? Yes or no? And making sure that keeps things from falling through the cracks as much as possible.

So that's one thing you're totally right about and that I am also thinking about. And then the second thing on making sure that we get some things done quickly, I think that's also absolutely right. And one of the things we will do early on hopefully as part of the work implementing the directives and the executive order in regards to federal funding reforms is go out to tribes and say, give us your wish list, right?

Like, what are your top priority programs that you would like changed and in what ways? In some ways, there's lots of things we probably won't be able to change because they might be in the statute, right? And we can't

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amend the statutory authorizations. Congress is the only one that can do that.

But for all the things that we can, I think the more info and the more specific the info that we have from tribes about those priority programs and the issues with them, the more effective we can be at trying to create a list that prioritizes what would be most effective and most important to tribes versus what might be just easiest for the agencies to do and do quickly, right? So that's going to require a lot of communication. But it's something that I think we're building into the process and excited to do, since I think some of those -- getting some things through this process quickly and early will also just demonstrate how effective and also doable it is and continue to build trust that this is something that is, in fact, working.

CHAIRMAN ALLEN: If I might just -- one of the things -- we are appreciative of the thirty to forty-five billion that we receive

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through the different programs, different pieces of legislation that earmark Indian Country. And put it into perspective, we have OMB, who says right now that we get thirty-one, thirty-two billion now annually roughly. So that thirty to forty-five billion was a huge shot in the arm.

But I just want to keep in mind, and I say this over and over again, the need of Indian Country is easily north of two hundred and fifty, three hundred billion a year to serve our needs and be consistent with mainstream America and so that we can be successful. So the self-reliance agenda is critically important. These regulations help us move that needle.

So whether it's here with Treasury and IRS or over at Department of Interior with regard to the PROGRESS Act, those are all regulations in play right now. And that's where you and the director can really make a difference to help us be successful. Thank you.

MS. MALERBA: Looks like Will Micklin has a comment.

MR. MICKLIN: Thank you. Will Micklin, Vice President of Tlingit & Haida Tribes of Alaska. Just an encouragement for the EO 14112 Initiative, and that is that there be an express effort to implement these solutions, these remedies to -- challenges to tribes' interregulation. EOs, executive orders, secretarial orders, they are all -- you can't get those by number.

Even departmental manual tribal consultation can't be put into regulation. But the language of it, the content of it, even with the limitations on the language can be put into regulation. And that would make these benefits we hope to achieve by this initiative durable.

We all know that each administration now looks to the clawback, the changes that the past administration has made. And we don't want to make this big effort just to have the clawback by the next administration. Regulations and the CFR make that much more durable.

And we've been waiting for 30 years

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for guidance on tribal operations, 18 years for clear regulations on ERISA. We shouldn't put all of our hope into this initiative and then have the results remain in EOs and SOs that are just not as durable as regulatory language. And the consequence of that I'll just put into an anecdote.

I recently saw that a cable movie production that was -- the story was set in Alaska, was actually filmed in Iceland. And the producers explained that they didn't film in Alaska because there's just not enough infrastructure in Alaska, not enough roads, not enough support for food and beverage, for wastewater and broadband services. So they film in Iceland and pretend the story is in Alaska.

And that's a consequence we're dealing with, a lack of investment in Indian Country, lack of investment in Native villages in Alaska.

And much of it has to do, excuse me, with the variability, the variance in interpretations of what the sovereign -- inherent sovereign powers

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of tribes are by each agency in the federal government. We hope by the EO 14112 Initiative to make clear the sovereign authority of tribes, our inherent powers, and to make that durable.

And that's best done by putting what we can into regulation. And I hope that's a focus of the effort. Thank you.

MS. REESE: Thank you so much. I think there's -- I certainly hear that. And I think you can't get too much into the weeds of some of this because I don't have my White House counsel here before me to be sort of the official legal experts on this.

But talking about regulation and sort of where we can and can't take things from executive orders or general policies and put them into regulations is certainly a complex issue. Also, the White House does not have the authority to issue regulations on our own. We really would need a congressional hook or a statutory hook that would sort of let us do that. So I think that will also be sort of a piecemeal thing that

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we'll be thinking about with each of the agencies as they are internalizing the policy directives from this executive order, hopefully within their own individual regulations that touch on these core policy areas about self-determination.

MS. ABBAS: Thank you so much, Liz. Thank you to the tribal leaders for the comments.

Before we go to our next federal presenter, because we did this with the very quick change of the DFO, we didn't establish quorum and then also approve the minutes.

So we're just going to quickly do that. Starting off, so for establishing quorum, I'm just going to do a roll call of the TTAC members. We'll start first with Chairman Ron Allen.

CHAIRMAN ALLEN: Here.

MS. ABBAS: Vice Chair Sharon Edenfield?

MS. EDENFIELD: Here.

MS. ABBAS: Chairman Chief Allan?

MR. ALLAN: Here.

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MS. ABBAS: Chairman Rodney Butler?

MR. BUTLER: (Native language spoken.)

MS. ABBAS: Councilwoman Cora White
Horse?

MS. WHITE HORSE: Here.

MS. ABBAS: CFO Martin Tucker?

MR. TUCKER: Here.

MS. ABBAS: And Vice President Will
Micklin?

MR. MICKLIN: (Native language
spoken.) I am here.

MS. ABBAS: Thank you, all. We have
quorum. And we have received the minutes from
the last TTAC meeting. And I would just need a
motion from Chairman Allen to approve and a vote
by the TTAC.

CHAIRMAN ALLEN: I move to approve the
minutes of September 7, 2023.

MS. WHITE HORSE: I second.

MS. ABBAS: All members in favor of
that motion?

(Chorus of aye.)

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MS. ABBAS: Thank you. The motion has passed. And now we'll get back to regular business, which is Matthew Dannenberg, Tribal Liaison with the Department of Energy.

MR. DANNENBERG: (Native language spoken) everybody. Matt Dannenberg, (Native language spoken.) Matt Dannenberg, I'm Bear Clan. I'm a member of the Bad River Band of Lake Superior Chippewa.

It's an honor to be here. Thanks to Treasurer Malerba for the invitation to present happenings at the Department of Energy today. And thanks to Fatima for stepping up into that DFO role.

I've managed to not avoid that at DOE thus far. So that's going to be a huge responsibility, and thank you for your service and partnership and the invitation today. And thanks to Liz and all the leadership of the Domestic Policy Council and the White House on this executive order that is historic.

I had an opportunity this morning to

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sit at the table with Secretary Granholm as well as all of the -- we call them Dash 1s, or leaders of all the DOE elements, and talk to them about the implementation, the listening session this week, and our internal briefing and really to take this seriously. And the Secretary is a huge ally in this effort, and took the end of the meeting to talk about the great importance of all these programs looking inward at what we could be potentially doing, to be innovative, and to think about how we structure ourselves financially to make our resources more available to tribes.

So I'm really excited to participate in that effort and be a partner in that. Right now at the Department of Energy, we're looking at our order -- as Vice President Micklin was discussing, our Order 144.1, that guides our agency on tribal consultation and engagement. A little bit about my role, Senior Tribal Liaison, I sit in congressional and intergovernmental affairs, which is directly managed and reports to the Secretary.

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So I am responsible for knowing things an inch deep and a mile wide at the department. And everything from our clean energy deployment efforts, things going on with our nuclear energy, our cleanup efforts from historic energy pollution, and try to make sure that we're being more coordinated as we engage and consult with tribes to live up to the best of our federal trust responsibility. So it's been an honor.

I've been there a couple years now in this role. And we've been onboarding a lot of new tribal liaisons across the department to kind of build a team. I'm in an office of two, so it's a big task.

And so as part of that order, my dream before the end of this term and this administration is to make sure that we have a tribal liaison, someone responsible in every DOE element whose responsibility it is to be contributing to these annual reports, that is responsible for the training of their program staff that is really institutionalizing and

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having these things in their performance plan so they're held accountable for it every year no matter what administration is in charge. So we're looking at innovative ways to really institutionalize and incorporate all of the spirit of the executive orders, President Biden's memorandum on streamlining consultation, this new executive order, and embed it into our DOE order as well.

Another big responsibility is training. What good are the words on the papers if the thousands of staff and contractors at our agencies aren't necessarily reading them. So we're working on -- this Monday, we had a training with our loan programs office, which I'm sure many of you in the room have interacted with and are aware of.

With the Inflation Reduction Act, they had their authority increased from 2 billion to 20 billion dollars and we know yet infamously has not issued a loan. And so we are aggressively working to change that and hopefully some really

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good news coming out in the near future to set some precedent and then hopefully see more of these loans getting issued. Because as we know, energy is a huge possibility for economic development in Indian Country to diversify and get tribes on board, not just supplying power locally, doing great community scale and microgrid projects by getting into use coding scale development and having it be an economic development engine and workforce development engine for our people.

So at the end of the training, we had this really innovative panel, where staff, all loan program office staff, got to ask Native staff any questions and be vulnerable and to learn and understand and be able to better work together. And so we can only learn and grow together at the speed of trust. And that was a huge takeaway.

And so they articulated their visions.

What if we got this 20 billion out? So there was a lot of great visioning, and we're going to

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replicate those trainings across the department, because that's what the tribal leaders have really been calling for, making sure that our staff understand what the federal trust responsibility is and that we're working to aspire to it in the fullest.

We've been hearing a big impediment thinking about the executive order is capacity building. And it's great that there's all these new funding opportunities that are out there. But having the capacity to apply for the grants, to administer the grants, to do the reports.

So we're investigating in a pilot program for tribal energy fellows and staff to add some of that capacity and see if that's something where we can demonstrate some success and hopefully have a larger scale effort to have some energy managers embedded in Indian Country to take advantage of all these resources out there and to really nation build and realize this energy sovereignty future. And speaking of envisioning our energy sovereignty future, I

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wanted to make sure I had you all pull out your calendars and just plug we are having our DOE Clean Energy Summit. It's a tribal summit coming up February 27th and 28th.

Pechanga is hosting in Temecula, California. So it's, again, February 27th, 28th.

We'll have some activities Monday the 26th. We'll have a screening of a Covenant of the Salmon People documentary. So very exciting, lots of programming covering DOE's various opportunities.

And I'll be pulling together and working right now on a panel on critical minerals, which is really an important issue that is keeping me up every night. And I want to make sure we're advancing that really important conversation when it comes to our climate goals and making sure we're respecting tribal sovereignty and not repeating the mistakes of the past. So we are working hard at that. And so we have registration, early bird rate Temecula there is through January 31st, and I encourage as many

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of you as possible to come and attend that and share your energy sovereignty visions with us and talk with us and the agencies that will be there about how we can help advance your goals.

I want to just flag some upcoming funding opportunities. We have at DOE -- so I'm the lead for tribal consultations. So any requests for consultation, please reach out to me. We'll make sure to make sure information is shared with everybody here.

But the lead kind of point of contact for energy projects and energy development is our Office of Indian Energy Policy and Programs. So we have Director Wahleah Johns and her excellent team there. They just announced a new funding opportunity, a notice for funding, 25 million dollars available for energy deployment on tribal lands.

So usually, these are 100,000 to 2.5 million or 250,000 to 5 million, depending on the scale of your projects. So we've had this program really increase in the last couple of

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fiscal years, which is very exciting and really have a huge impact on energy resiliency and reliability for Indian Country. Right now, our Tribal Home Electrification Rebate Program through the Inflation Reduction Act is active and open.

This program key is to upgrade home electrical systems, efficiency, and appliances up to 14,000 dollars per home. So we're asking tribes to submit letters of intent by May 15th, 2024, then you're open to apply through May 31st, 2025. It's an incredible program.

We made sure -- we did a lot of due diligence talking to our colleagues at Treasury and HUD how to try to make the formula most accessible and acknowledge challenges of energy burden and infrastructure in Alaska to try to make this a more equitable formula and program that could be usable to you. So the program is ready. Twenty percent of the funds go to administration of the program.

Tribes can come together in consortium

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if it's not something you'd want to manage on your own. So we want to make this really accessible and work best in your region, in your community. And it could be as customizable as we've been wanting to upgrade these ten type of homes and put wiring upgrades in them for the last while.

And we haven't had the federal program that fit it. We want to make this accessible and usable for you. So if you're interested in that program, we are encouraging everyone to apply. And I believe the minimum allocation is 150,000 dollars per tribe. So that is a great program to take advantage of.

Our Energy Efficiency Conservation Block Grant Program, that one is a deadline of April 30th of this year. We know this is a small one, about ten to fifteen thousand dollars per tribe. And so if you can combine it with other programs, our staff really wants to make sure that this is money on the table and talk to you about ways that you can utilize that small money

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and make it advance some needs that you have in your community, whether it's upgrading putting panels on a tribal building or upgrading an energy efficiency project, we want to make sure you're taking advantage of those dollars that are available.

Another major initiative, we participate in the Energy Subcommittee of the White House Council on Native American Affairs. And we've had a policy on the books for a long time that also has gone unutilized, which is our Tribal Power Purchase Preference. So Secretary Granholm signed a new memo reaffirming DOE's commitment to exercising this.

And really, this preference will allow federal agencies to preference tribes when buying energy or energy products from the tribes, from a tribally owned or a majority-owned tribal entity.

And so we're working with GSA, the DOD, and others to implement that preference. I'm looking at all the federal sites, military bases, labs, and potentially procuring power from tribal

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entities and having that kind of be a development engine for your energy projects.

And so you have a federal offtaker. So we're advancing that. And we've been also doing a lot of work, our Energy Justice and Equity Office, on the 48(e) tax credit.

And I'm not going to say that I'm a subject matter expert on this. But I just wanted to note that we have the Low Income Communities Bonus Credit Program. We work in close partnership with a lot of the colleagues in the room here. So I want to just plug that.

It provides 10, 20 percent increase in the investment tax credit for qualified solar and wind energy facilities. And each year, it allocates up to 1.8 gigawatts of eligible solar/wind capacity, 200 megawatts of which is for projects located on Indian land. So we want to make sure that folks are taking advantage of the tax credits as well. So I think that's everything I wanted to cover today. So thanks again for the time.

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MS. ABBAS: Great. Thank you, Matt. Do we have any questions from Chairman Allen or TTAC members?

CHAIRMAN ALLEN: I'll start. So the conference down at Pechanga is intended to provide an overview of the programs that are available, how we can use those tax credits with regard to access to alternative energy projects. Are there exploratory research kind of opportunities? Will they be discussing those kinds of subject matters this February?

MR. DANNENBERG: Yeah, that's a great question. So the framework is -- this is really led by the Office of Indian Energy. So it will be really bent towards clean energy projects.

So we're going to have -- it's going to be really conference style. And Director Johns' intent is to really feature tribal leader voices. So we're going to be having panels demonstrating successful energy projects in the Indian Country.

So you can hear of those successful

examples and how they may be replicated in your community. And we'll be featuring a lot of the programs I just discussed here and how those are being implemented. And I have some of those programs that are implementing those programs be available to actually help and provide technical assistance and looking at the grants and addressing your questions about that.

I believe our grid office is also going to be holding a listening session the Monday before on offshore wind, which we know is a really big topic. So if your tribe is really interested in the offshore wind conversation, we'll make sure to get you plugged into that as well. So I'm leading a panel on critical minerals and tribal impacts and how tribes have been experiencing that.

So there will be 12 breakouts. We'll have Secretary Granholm there providing keynote remarks. And so, covering the gamut of DOE's offerings and how can you most take advantage of them.

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CHAIRMAN ALLEN: I would just raise two asks I think is the tax credit. The program is one issue. The tax credits is another issue that was extensively discussed here. And so there's a NAFOA conference coming up in May. I think it's May.

And I hope you're there to share these opportunities as well as the NCAI and some of the other regionals to make sure tribes understand. The comment that I have made is that we often need examples of who's doing it and who's leveraging it. Give us examples so the tribes have a better idea how to leverage these tax credit investment opportunities. Thanks.

MR. DANNENBERG: Thanks, Mr. Chairman.

MR. BUTLER: Just a point of clarity, the fall conference is at the end of April, the 20th to the 30th in lovely Florida as well. I hope to absolutely see you there. It's April, end of April.

MR. DANNENBERG: We had Secretary Granholm at the last NAFOA Conference, and our

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loan programs office usually has a big delegation there. So we'll make sure to be there.

MS. ABBAS: Thank you. It looks like Vice President Micklin has a comment.

MR. MICKLIN: So I thank our friends at Department of Energy and Office of Indian Energy Policy and Programs for their significant contributions to Indian Country. The Indian Country Energy and Infrastructure Workgroup is a significant contributor. It's not the only advisory committee to DOE -- tribal advisory committee to DOE.

There are a number of them. And I believe they'll be significant contributors. Hopefully with the reports that these and like advisory committees to other agencies, like FCC and DOI and EPA and et cetera, have compiled many years of reports on significant issues that will be excellent contributors to the EO 14112 Initiative. There are many services that DOE and OIEPP through -- including other agencies like other parts of DOE like NREL provided.

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It's just that not enough tribes know about them. For instance, there's free technical advice on forming a tribal utility that will become even more helpful for tribes as we advance the tax credit programs. It's just that not enough tribes know about them.

The one issue that I hope can have continued work, though, is on the compliance and reporting. We have a page grant of a small amount. We also have a local agency, and I believe it's Section 4101(d) allocation that's 20 times the allocation under the other program.

But even though they're different in award, the reporting requirements are the same. For a small amount, same as a big amount, it's a significant duty and burden in compliance and reporting. And we have many of these awards, from the great opportunities we've had under BIL and IRA as well as previously under the ARPA.

But that reporting burden is daunting many tribes from taking advantage of these issues, because we just can't administratively

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handle the workload and burden with different back ends that we have to learn for unique compliance and reporting for each of these programs. And in Alaska, many tribes don't have adequate broadband even to provide a connection for this. So we really need to pay attention to this significant burden.

And DOE has a number of them. And so I just thank you for your attention on these matters. Thank you.

MR. DANNENBERG: Thank you, Mr. Vice President. And we're mind melding there. I'm really looking forward to engaging all of DOE's tribal working groups, especially on implementation of the executive order.

And you reminded me. I mentioned that we're updating our order on tribal consultation and engagement. And if any of the tribes in the room are interested in that, I wanted to remind folks we have written comments due for that at the end of this month.

So we're hopefully able to move that

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through the finalization process and have an updated policy in order at the DOE level before the end of this year. So thank you for the feedback. And one thing I want to note on the Energy Efficiency Conservation Block Grant program, again, that's the one with the small formula dollars.

Something that we have looked at as an innovation is offering a voucher instead of the full grant, which really streamlines the reporting burden and the paperwork that's associated with that small grant. And so we're continuing to look at -- and through this executive order -- opportunities to reduce that paperwork and administrative burden, especially for, like you said, a very small, like, 20 times smaller program, so that we're making sure tribes are able to utilize these. So thank you.

MS. ABBAS: Thank you so much, Matthew Dannenberg. And next we're going to do a brief break in our federal presenters to turn to the Deputy Secretary for opening remarks. Chief

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Malerba will give him a brief introduction.

MS. MALERBA: I'm not sure that Deputy Secretary Adeyemo needs any introduction. But I want you all to understand how engaged he's been with our Office of Tribal and Native Affairs as well as the Treasurer personally. But he has really been a guiding hand here at Treasury.

To help everyone understand how important nation building is throughout Indian Country, he has attended the last two White House Tribal Nations Leader Summits. And he has also made several visits now out to Indian Country and is looking forward to another one this year. And really understands what it means to deploy the federal dollars in Indian Country in a very personal way. So know that he is a huge advocate for Indian Country. And I'm really honored to serve in this administration with him.

MR. ADEYEMO: Well, thank you so much for that very kind introduction but also for your leadership, because I think one of the things we haven't had in the Treasury Department for too

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long are people who know Indian Country because they're from there. And I think as somebody who comes from a community that hasn't always been well represented in places like this, I see the importance of having you and Fatima on this team and the work that you do with the talented people who work with you. But good afternoon to all of you.

It's great to be with you today, with tribal leaders and the attendees who are here as well. It's always a privilege for me to meet with the Treasury Tribal Advisory Committee, especially to be here during your first meeting of 2024. You accomplished a great deal in 2023, including helping advise me as I did two visits to tribal nations in California and Virginia.

And as the Treasurer mentioned, I'm looking forward to getting a chance to visit again in 2024 to further our nation-to-nation collaboration. And I think one of the things that we've discovered to be very important here at the Treasury Department is making sure that we

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don't only do the work but we have the relationships that matter. And that's why we have focused so much on the collaboration, not only with this advisory committee, but with individuals and with nations in a nation-to-nation manner that has been important to helping us get the policy decisions right here at Treasury.

We took this feedback into consideration and created at your request and advice the Office of Tribal and Native Affairs that is in the Office of the Treasurer here at the Treasury Department. President Biden also appointed Chief Lynn Malerba, a former member of this august advisory committee, as the Treasurer of the United States, which is an important role as part of the leadership team that Secretary Yellen has created. But also my view is that symbols matter.

And I think that it is important that for the first time in our history, when a young person from a tribal community picks up a dollar

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bill, they will see someone who is like them on that bill at the Treasurer's name. So I think that we have a lot to be proud of in terms of both the work that this advisory committee does but also the work that the Treasurer has done here at Treasury to both advance the issues that matter but also to be a symbol of what is possible. So we appreciate your leadership very much.

You also asked us to structure our support to nation-to-nation engagement. And we answered that through action. Our investment in institutional change has improved our policy decisions here at Treasury. I have to admit to that.

And for instance, our tribal office advised our Office of Capital Access on the implementation of 30 billion dollars in tribal set asides and has supported over 700 engagements with tribes to ensure we understand tribal needs as they arise. Thirty billion dollars is a historic amount of money. And our goal is to

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make sure that the money is not all that we are providing but rather we are providing relationship and deepening that relationship, because ultimately there's more that we should do together between the Treasury Department and tribes throughout this country.

For example, in early tribal engagement on the State Small Business Credit Initiative, we heard from many small tribes that the ability to form a consortium was critical to leveraging economies of scale to meet SSBCI statutory requirements. While the statute authorized joint applications, the details were left to the department to implement. We engaged in tribal consultation and subsequent significant tribal engagement through office hours to hear tribal needs as they arose.

This engagement informed our development of an application process that enabled the consortium to applications the tribes called for. And we extended the deadline to facilitate these applications, which can often

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require extensive intertribal governmental engagement. In December 2023, I had the privilege to participate as the Treasurer mentioned, at the White House Tribal Nations Summit, where the President announced his Executive Order 14112, which includes encouragement for all departments that facilitate consortia applications and adopt flexibility in the administration to improve tribal access to federal funding.

The inclusion of this in the executive order was in no part due to the engagement that we had with you and the lessons we learned in developing the SSBCI program, that not only proved beneficial to tribes, but also to other communities around the country. Tribal engagement drove our department's change, which is now national policy. We continue to award SSBCI funding to tribes and to date have approved 251 million in tribal SSBCI funds.

This is money that you will be able to use to invest in the small business ecosystem

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that will create economic opportunity in your tribes. Related to tribal and Native financing, during this administration, Treasury has invested an historic 234 million in Native owned and Native majority shareholder depository institutions through the Emergency Capital Investment Program and made the two largest infusion of federal capital to Native serving CDFIs in the history of the department's Community Development Financial Institution fund.

We're also dedicated to increasing access to tax credits.

We recently revised Treasury's consultation policy and affirmed that consultative obligation applies to all Treasury offices and bureaus, including the IRS. Last year, the CDFI fund announced its New Markets Tax Credit Native Initiative to increase investments in Native areas. Since the New Market Tax Credit program's inception, the CDFI fund has recorded 1.8 billion dollars of investment in Indian Country.

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And in 2023, the CDFI fund announced 100 million dollars in new market tax credit allocation to Native community development entities. On the clean energy end, we're committed to increasing tribal access to tax incentives contained in the Inflation Reduction Act. The IRA represents the most significant legislation to invest in clean energy and address climate change in our nation's history.

But this is something that we need to do together with every community, including yours. For the first time, the IRA makes certain clean energy tax benefits directly available to tax exempt entities like tribes through a payment mechanism called elective pay or, as many people call it, direct pay. In recognition of the historic opportunities for tribes, we have conducted five IRA consultations and issued guidance across a number of tax credits.

This guidance has included proposed regulations on elective pay, a pre-registration filing tool, a tribal elected pay fact sheet, and

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over 14 tribal engagement sessions ranging from webinars to regional tribal organization presentations to discuss the availability of IRA opportunities. The Low Income Community Bonus Tax Credit program, which is a program of the IRA, is an example of our inclusive tribal feedback process as we administer the tax code. Treasury conducted consultations and issued final guidance for the 2023 program year that reserves 200 megawatts for projects in Indian Country, provides a reservation of available capacity limitations for certain applications like tribes and their corporations, and permits certain single family housing projects based on tribal consultation feedback.

The IRS has already approved 16 megawatts of renewable energy facilities located on Indian lands to date. Applications are still being accepted for '23 program, and we look forward to 2024's allocation later this year. As I close, I want to recognize that while Treasury has made progress on tribal issues, there's still

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a long way to go.

I have listed out a number of policy things that we've done over the course of the year that have advanced our joint mission of making sure that we create economic opportunity for tribes and Indian Country. But the most important thing that we can do is to make sure that we change the nature of the relationship during the Biden administration to one in which we focus on the nation-to-nation relationships and created opportunities for consultation. We know those consultations are critical to improving the ways that we serve tribes going forward.

But fundamentally, what we learn from those consultations will help us serve all Americans better as well. So I want to thank all of you for taking the time to serve on this advisory committee. The advice you provide is critical to our ability to do our work and to do our work well. And we look forward to working with you in 2024. Thank you.

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MS. MALERBA: Thank you, Deputy Secretary. We appreciate your work with us.

MS. ABBAS: Thank you so much for those comments, Deputy Secretary. We're going to turn to the TTAC members for brief comments for you.

CHAIRMAN ALLEN: Thanks, Fatima, and Deputy Secretary, good to see you again. And thank you for your deep support for the mission the Indian Country is on.

Without a doubt, as reported to us by Krishna and Fatima, Lynn, have all shared that you and the Secretary care about what we're trying to do with our nation building. And without a doubt, we deeply appreciate carving out set asides for us, whether it's the ARPA money, Inflation Reduction money, et cetera, that 30-plus billion is a big deal to us. And to put it into context, it was equal to what we get through all federal programs on an annual basis.

So it's a big shot in the arm, but we have a long ways to go. My ask to you is as

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we're entering into the last year of this administration for this administration, it's important that we accomplish some objectives that can make a difference. And the work here, the General Welfare Exemption law that we are trying to implement there along with a number of other objectives make a difference for our sovereignty and our ability to become self-reliant.

So there's a lot of issues on our plate. General welfare legislation was passed in 2014. It's taken us eight years to get to where we're trying to actualize the regulations to implement the law.

Yes, COVID-19 was a problem. But regardless, we're here. And we want to get it done, and we want to get it done under President Biden's watch.

And so that is an important agenda for us. But I would ask that you would help us expedite it to make sure that we do get it done this year. Number two, the mission of becoming self-reliant is a challenging one where you're

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looking for ways to get investment into Indian Country.

And easier said than done. We're talking about energy and some other options that are out there to invest in Indian Country, to help us accomplish our objective. But the tribally chartered corporations recognizing our sovereignty is one of the big ones.

It's been in the hopper here in Treasury and IRS for 30 years, give or take. That's too long. That is too long. And this President made it clear December that he supports and totally respects tribal sovereignty.

If that's true, then this department needs to step up and say, okay, we're going to recognize it and we're going to move it forward in an aggressive way. So tribally chartered corporations is critical. It recognizes our sovereignty like it recognized the sovereignty of state governments.

And so that is a huge issue. We would like -- request to talk to the Secretary as well.

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We recognize you talk to her on a regular basis. We want to make sure that this is a priority for her so that we can get some of this work done, the regulations and the tribally chartered corporations guidance out of IRS, getting those things done.

It's not about why not. It's about how to. I mean, I know it's a phrase overused, but it is a real phrase that makes a difference for us.

So we know you have a lot of influence with her. And we deeply appreciate any advocacy you can, sidebar meetings. We'd appreciate stepping it up so we can move the needle of this agenda.

There's a lot of other issues that we have to wrestle with here under this TTAC advisory committee. And we're very appreciative of the ability for you and this team to bring the federal partners into the room about the mission of building our tribal sovereign nations. Thank you.

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MS. ABBAS: Thank you, Chairman Allen.
Next we'll go to Vice Chair Edenfield.

MS. EDENFIELD: Thank you, Deputy Secretary. My name is Sharon -- oh, sorry. My name is Sharon Edenfield, and I serve as the Vice Chairman for TTAC. And I also serve on our tribal Council for the Confederated Tribes of Siletz in Oregon.

We're comprised of 27 bands and tribes, and we're one of the most diverse tribes on any one reservation. And I shared this with -- I forgot his name -- the Commissioner, the IRS Commissioner, that federal services to our nation was terminated in 1956 in an attempt to exterminate our tribal government status and to take our land. We were terminated, then we were relocated.

And then in 1977, we were restored. And it's been a long process to get ourselves to rebuild our tribal government. And one of the ways that we can do this is through general welfare exclusion. And that includes providing

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for our tribal people through GWE which IRS previously targeted for audits.

The most vulnerable citizens from veterans to elders were being subject to audits because IRS did not and still doesn't understand tribal cultures. In fact, my very first meeting I shared with TTAC that we were being visited by IRS agents so much, I was going to give them an ID badge to get into our building. Congress forced IRS to suspend these audits in 2014 and with the TTAC to implement the tribal General Welfare Exclusion Act.

Despite this requirement, IRS still hasn't released guidance. This is despite tribes having consulted and the TTAC GWE subcommittee also submitted an extensive report and had many meetings with IRS. Since September of 2023, they have not met with us.

We recognize that the staff are busy and we just wanted to point out to you that we are concerned about the leadership decision that are causing a delay in tribal guidance. This is

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harming tribes because we have to run programs that IRS may decide is non-compliant and that audit retroactively. That's been a concern right from the very start.

No regulation protects us and our citizens from this. We have made a lot of progress in the administration. And we're hopeful that tax guidance would follow President Biden's support for tribal self-governance.

Unfortunately, this has not happened and we are requesting your help to make sure that tribes are not coming last for tax guidance. So I do want to thank you for your time today, and nice to hear that you're going out and visiting Indian Country. So thank you.

MS. ABBAS: Thank you. Just want to do a check on the time. Chairman Butler?

MR. BUTLER: Secretary, you said we have hours --

(Simultaneous speaking.)

MR. BUTLER: -- until we figure all this out. That's the plan. Got it. Got it.

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CHAIRMAN ALLEN: We will take advantage.

MR. BUTLER: Exactly, exactly. (Native language spoken.) Great to see you again, Deputy Secretary.

(Native language spoken) Rodney Butler, and I serve as the Chairman of the Mashantucket Pequot Tribal Nation in Connecticut. Treasury has significantly advanced its tribal relations. And your delivery of flexible recovery funding is supporting the revitalization of tribal economies. The hiring of tribal citizens, creation tribal office, an appointment of a treasurer that understands Indian Country were the ingredients of your success.

We know this is an election year, and a lot of leadership leaves from the agencies. Tribal leaders ask that Treasury ensured by the tribal office is not a one administration feature. Tribal nations and our citizens will be economically harmed if Treasury turns to the status quo after the political appointees leave.

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The trust responsibilities towards tribal nations is an obligation of every administration, not just this one.

We also ask that Treasury not conflate tribal sovereignty with social justice and racial equity initiatives. Tribes are strongly pushing back at agencies that attempt to racialize us in elevating this to the President.

Tribal nations are not racial groups, stakeholders, or mere members of the public. We have a diplomatic sovereign identity in relationship with the United States that's established in the Constitution, treaties, statutes, and Supreme Court case law. Attributing racial status to tribal nations has been done in efforts to deny, infringe, and take away our sovereign rights and authorities.

We appreciate the Treasury's new tribal consultation policy which acknowledges the trust and treaty responsibility and explicitly states that the policy includes the IRS. And we appreciate your role, Deputy Secretary, in making

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sure that becomes a reality. As my fellow tribal leaders have said today, IRS has a responsibility to adopt tribal tax guidance that incorporates support for tribal self-determination and self-governance.

Tribal nations has long awaited tax guidance on critical issues related to our economic growth and the welfare of our citizens and specifically as has been mentioned the GWE. And we're been waiting for that guidance for over ten years now. It's just unacceptable.

Just as you have paved the way for historic change at Treasury, we request that you set the expectation at IRS that tribal tax guidance is timely issued and informed by consultation feedback and subject to consultation before the issuance of final guidance. And just to reiterate the points that Chairman Allen was making, your leadership in this and setting it beyond a priority, asking for action by the end of this administration is critically important. These two issues have unanimous support from

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TTAC, whether it be the tribally chartered corporations and the GWE guidance.

And they benefit all of Indian Country helping strengthen our economies. And so it's critically important that we nail these and get these done by the end of this administration. And we thank you for your support in doing that.

MS. ABBAS: Thank you, Chairman Butler. And next is Chairman Chief Allan.

MR. ALLAN: Thank you, Deputy Secretary. My name is Chief Allan. Yes, my name is Chief. A lot of people think it's a title, but my mom had high expectations.

(Laughter.)

MR. ALLAN: My statement is part of the record. I don't want to read it verbatim. But I just wanted to mention a couple of things.

I'm the chairman of the Coeur d'Alene tribe in Northern Idaho. I wanted to thank your guys' hard work for the money.

And if you are out visiting reservations, we would love to show you what we

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did with a lot of our money. We were able to provide 50 homes, low cost homes for people that never had homes before. We kind of got rid -- we wanted to give our people some pride and something other than a HUD home.

So with that money that we were able to secure you guys were talking about, it was a godsend. It was awesome to see these little kids smiling. I grew up in poverty and grew up in government housing and grew up in the hood.

But all these kids don't have to think -- they don't have that stigma anymore because of that funding that was provided. And I think it's great. And I just wanted to -- I work here -- 27, 28 years ago, I worked here being a young tribal member out of college in the government affairs, White House.

One of the things that I forgot is what do tribes and tribal leaders need? And it's not all the -- it's the money that also is great and it's the tribal sovereignty. But it's that respect.

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It's that respect of look at all of us. We're all successful business people. The tribes have gone above and beyond. We don't need all these rules and regulations that everybody is trying to put upon us because we can do it.

I mean, we are the second largest employer in North Idaho. Six percent of our workforce is non-Native. The non-Native population relies on us so they can put food on our table.

Our medical clinic was the first medical clinic for rural America. I think President Clinton at that time gave us an award for because we shared our resources not only with our poor health but the poor health of rural America. And it was a model.

And so that's kind of that good neighbor thing that we've always said. And so when you have all these GWEs and all these IRS and people wanting to tax things all because of -- I think it's because of misinformation. That's what it is, is misinformation.

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And we're here saying, hey, we've been behind the eight ball for so long, tribes have behind the eight ball so long. And now that we've finally caught up, now that everybody is trying to put all these rules in front of us. And what we're saying is respect us and get out of our way because we can do it and we have been doing it.

And like I said, we don't need all these -- if I want to give my (Native language spoken), my elders \$1,000 a month, we're going to do it and we've done it. And they don't have anything. And for the IRS to come in there and be a bully, we need to stop that. We need to do that.

And we will -- as long as I'm on the tribal Council and I've been on it for 20 years, we're going to fight that and we're going to do that. And people like you, we need people like you on our side to do that. And like I said, we would love -- invite you to come down and look at all the homes that we built and some of the good

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things that we've done down there.

And you can see the relationship between the non-Native community and our community. And we can work together. And I think we can all work together on this. So again, thank you guys so much. I don't want to take up too much of your time.

MS. ABBAS: Thank you, Chairman Allan.

Next, we will go to Councilwoman Cora White Horse.

MS. WHITE HORSE: Thank you and good afternoon. My name is Cora White Horse. I'm the treasurer of the Oglala Sioux Tribe. It's located in the southwest corner of South Dakota. If you blink, you'll miss our reservation even though it's huge.

We have 3.1 million acres of land and a tribal population -- at last count, it was 52,000. And 80 percent of our citizens are unemployed which makes things very difficult. For my remarks, I want to highlight that the parity and reform subcommittee, formally the

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pension subcommittee, recently worked with Treasury and IRS on the consultation notice on our subcommittee's pension work plan which addresses the lack of tribal guidance on the central government functions and commercial activity tests from the Pensions Protection Act of 2006.

That notice is going public today. We appreciate being able to work with the Treasury and IRS and hope to see progress after the consultation. This is an example of how the TTAC can help IRS understand tribal needs to make better policy.

Next, I want to support the other tribal leader comments on the trust and treaty responsibility. IRS recently has been using the word, equity, a lot to promise changes for communities it previously harmed. It still has inequitable treatment of tribes but not issuing guidance, continuing to audit tribal members who have no access to taxpayer assistance centers because we're on reservations.

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And the closest taxpayer assistance center to the town where I live is 134 miles away. And you're going to visit tribal nations.

I would love to invite you to come to my reservation. Make sure you rent a 4-wheel drive.

(Laughter.)

MS. WHITE HORSE: Because when you come out, you'll see the difference when you hit the reservation line. The roads are totally different, totally different than from off reservation. Even the child tax credit is hard to access for many tribal citizens because they have to travel, like I said, from my town, it's 134 miles to reach a taxpayer assistance center. And when we do, do that, we have to miss a day of work because it's not a short drive. And we have to pay for gas. And gas on the reservation is way more expensive than off the reservation.

And many reservation roads, like I said, rent a 4-wheel drive. BIA is responsible for our roads and road maintenance. And I don't know how aware you are, but they do not live up

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to every promise that they made either.

If you're low income tribal citizen in the Great Plains area, you probably don't have broadband. My son is 30 this year, and he was so excited because his house has internet. It's the first time ever.

And he's lived in that house since he was 19. They got some kind of Starlink, I think it's called. So he was so excited about having internet this year, and his kids just love it.

And it saves them so much money, even compared to our land line. I pay \$150 for internet. He pays \$90 a month which is really good.

Equity for tribes means that holding the trust and treaty responsibility which should be supporting our citizens to have access to tax help instead of punishing them. It would be providing guidance for tribes so we can run programs that don't cause our citizens to get audited against IRS guidance that has never been issued. Tribal citizens are being left out of

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IRS modernization because many of us don't have access to broadband.

Many of us live in remote areas because of broken treaties. And many of our people are poor, very poor, because the federal government took all the resources and put us in an area that we can't even develop. I mean, it's gumbo and badlands.

What do you do there besides put some cows on it, let them eat some grass? That's on a side note. We have more cows on our reservation than people.

We ask for your help to fight the injustice on tax guidance and operations. And in closing, I would like to say thank you for the advocacy that we receive from Chief Malerba and Fatima and all the other staff. We really do appreciate it.

The auditing on a side note, we have tribal members who are surviving on eight to ten dollars an hour. And it's kind of weird because in the town where I live, which is right on the

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edge of the reservation, we have the highest per capita millionaires in our state. They're all non-Native.

They all lease tribal land. Every audit that happens in Oglala Lakota County and Bennett County happens to Native Americans, the ones who survive on eight to ten dollars an hour.

That just doesn't seem right. But thank you anyway for taking the time to meet with us.

MS. ABBAS: Thank you so much, Cora. And we have two final commenters. The Deputy Secretaries took some time, but we'll go next to Martin Tucker and then we'll go virtual to Will Micklin.

MR. TUCKER: You skipped ahead on the script, Fatima.

My name is Martin Tucker, (Native language spoken). Thank you for the being here today. Deputy Secretary, we appreciate your presence in joining us today. Thank you to Treasury and the IRS officials. I am one of the new TTAC members.

So I'll say a little bit about myself.

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I'm the Chief Financial Officer of the Choctaw Nation of Oklahoma, and I serve at the direction of our Chief, Gary Batton. Our tribe is the third largest tribal nation in the country, a little over 225,000 tribal citizens.

Our tribe was removed from the homelands in the southeastern part of the country. And we're the first tribe on the Trail of Tears where we were then located to Indian territory now known as the State of Oklahoma. That was done in attempt to break our nation and other nations and our citizens.

But we surmounted that and other attacks to our sovereign identity which we're still experiencing, especially with our governor.

Today, the Choctaw Nation reservation territory covers most of the 13 most southeast counties in the state of Oklahoma. In addition to my service with the Nation, I'm also serving on the city council of my hometown Durant where I'm also the mayor of a town with about 20,000 citizens which is where the tribal headquarters is located.

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So it's home to us in several ways from that perspective. Our Nation also operates a hospital in Talihina, Oklahoma. We have eight outpatient health facilities.

We've served about 63,000 active patients with a broad range of ancillary services. We've completed over 1,000 homes for our tribal members who live on the reservation. And we started on the second thousand of homes. And we're proud of that accomplishment.

I say all that to say that we're one of Oklahoma's largest employers, the Choctaw Nation is. And I mention that because we've been on the pandemic front lines. We've addressed the impacts of COVID and investing critical dollars in programs to help with economic resilience and recovery.

The American Rescue Plan Act, State and Local Fiscal Recovery Funds or SLFRF has provided the Choctaw Nation with funding for over 100 projects which we're actively engaged in. Now the majority of those are in water, sewer,

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and broadband infrastructure that supports the long-term economic growth and opportunity for our tribal citizens. At the end of November, the Treasury released a new obligation interim financial rule or IFR that gives a narrower definition on how to spend the money on contracts, subawards, and payroll for program staff.

Establishing the final obligation and expenditure rules two and a half years after the funding was released presents unique challenges not only for our tribe but for other tribes and other governments. This is critical. This is a critical issue for us.

Unless clarified, this new IFR will impose a state tax issue on a sovereign tribal nation, ours and all of the 39 tribes in the State of Oklahoma. Tribal construction materials and supplies are taxed by our state in Oklahoma.

And the only way to receive a tax exemption is for a tribe to pay for those materials directly. So that's a process that saves grant dollars and

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provides those dollars directly to recipients who need them. While it's possible to have a contract in place by December of this year, it's not possible or a good practice to purchase all those materials and pre-pay for them now. States can avoid this issue by subawarding to their state entities.

But sovereign tribes have to go through a competitive procurement to subaward to tribal entities which puts us at a disadvantage.

The new IFR also does not allow payroll for program staff after December of this year. So as you can imagine with that many projects, over 100 committed for Choctaw, it puts infrastructure investments and social programs that not only benefit the nation but a large part of Oklahoma at risk.

The Choctaw Nation has submitted comments to Treasury and has asked for a meeting to explain these issues in greater detail and obtain clarification that would approve practical tribal flexibility. And time is of the essence

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to us as we prepare these complex projects for the end of 2024. As the final rule is developed, we recommend allowing maximum flexibility for contracts, for subawards, and for payroll where legally possible. And again, Deputy Secretary, thank you for being here with us today, and we look forward to hearing more from you.

MS. ABBAS: Thank you. And our last comment is Vice President Micklin.

MR. MICKLIN: Thank you, Mr. Deputy Secretary. Will Micklin, Vice President, Central Council of Tlingit Haida Tribes of Alaska. We're the regional tribe in Southeast Alaska with 37,000 square miles, about the size of the state of Indiana or the country of Portugal, 35,000-plus tribal citizens. I believe we're about the 10th or 11th largest tribe.

I just wanted to thank you for this administration's and your department's dedication to resolving longstanding issues. It's been 30 years since we've been looking for clear guidance on tribal law corporation tax status, 18 years

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for clear guidance on ERISA issues for tribes, 10 years for General Welfare Exclusion guidance. And likely with the ability now to monetize certain tax credits by tribes, there will be some uncertainties that will need resolution.

And we are thankful, grateful for the dedication of this administration to resolve matters that frankly the last five administrations have failed to do. So you are in good standing to earn great credit by doing what five administrations couldn't do in resolving these matters. And we are in a word looking for certainty where departmental manuals or policy or existing regulation refers to tribal governments.

We look for certainty that where that refers to governments that it means tribal governments as well. The Supreme Court in June of last year made a finding of fact that tribes are indisputably governments. And we look for certainty where there are allusions, express citations to governments.

It means tribal governments as well

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and tribal governments as inherent -- having inherent powers of a sovereign government in a government to government relationship with the United States that has the power to tax and be not taxed. Now that we are the same as states. But we are in equal standing to states but have some further express provisions as provided in the U.S. Constitution. It's that lack of certainty that causes many of the inequities that Councilwoman Cora White Horse referred to.

In Southeast Alaska, that means lack of roads, lack of broadband, lack of solid waste and wastewater systems in our villages. Those economies are substandard because we lack certainty. We lack certainty in matters that have everything to do with being able to access capital and to create economies in our lands and to serve the benefits of our tribal citizens.

And it's that certainty that we think is readily available if only we can come together. We know the department can take action expediently when it wishes to do so. And

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frankly, in doing what the last five administrations couldn't do, it also means incumbent upon the administration of taking that expedited action for matters that have been clearly understood but simply not provided the opinion or the rulemaking necessary by the federal government to provide certainty that our communities desperately need. So I thank you for that commitment, and we look forward to our further collaboration with this administration. (Native language spoken.)

MS. ABBAS: Thank you, Vice President.

And we'll turn to the Deputy Secretary for any closing.

MR. ADEYEMO: Well, let me say a word of thanks to each one of you for your service again but also for the feedback and advice. And I think to your point, Mr. Chairman, there's a lot that we want to try and get done before the end of this year. But even then, there will still be a lot left for us to do simply because the truth is that there's a lot that we should've

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done that we haven't done.

So I think that my goal here is to demonstrate continued progress in terms of the Treasury Department and IRS' relationship with tribal nations on a nation-to-nation basis. And part of what we've done due to the Treasury's leadership is had very direct conversations with the IRS with regard to their relationship with tribes. And I think that it's something that the Commissioner has been very willing to hear and to do.

But we have work to do still. And I think it's something that we acknowledge and we are willing to do going forward. There is still work to do even when it comes to the 30 billion dollars of resources that have been provided to tribes.

And I know that the IFR we put out does contain a number of questions that people want answered in terms of how these resources can be used over the course of 2024 but how we can do a compliance going forward. So it's something on

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the top of mind for us. But we also know that an important piece of this is getting the certainty about the path forward will put you in a position where you can build the type of economic opportunity for the people that you serve.

And I want you to know that our goal is to get you that certainty as quickly as possible. And we recognize that you've been waiting on answers to a number of these questions for a long time. I think what our team has demonstrated, be it in the creation of the first tribal office here at Treasury where the appointment of the Treasurer or the work that we have done with regard to getting the more than 30 billion dollars of resources into your hands as quickly as possible with as much flexibility as possible frankly.

Because I think to the point that was made, our goal here is not to prescribe how these resources are used but rather to give you the ability to address the circumstances that you find within each one of your communities. We, of

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course -- our hands are tied by what Congress has told us that we must do. But our goal is to try and do no more than what we're required to when it comes to the distribution of these resources, knowing that you have a better sense as to how these resources can be used in your communities than we do.

The hope, though, is that we can learn from those uses in a way that informs the way that we forge the path forward in terms of both our relationships but also how we continue to work with you to build your economies. Fundamentally, the things we learn from our relationships with you in the ways you use your resources influences the way we think about resources in general that go well beyond our nation-to-nation relationships and go on to communities throughout this country. So I don't know there is a mutual benefit to working together that will not only help you but will help us get better at what we do here at the Treasury Department.

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So I'm way over my time. But I want to thank you for taking the time to share your feedback with me and for, again, being members of this advisory committee. We truly value your advice, and I do look forward to both following up on the issues that you raise but also continuing to visit your communities directly because it's different to be sitting in a room like this hearing from you than to be listening to the people who are in your communities and seeing where they live and understanding their lives which helps us think about how we can use the tools we have to give them the opportunity they all deserve.

So thank you all for your time. I appreciate it. It's wonderful to see. Look forward to seeing you soon.

MS. ABBAS: Thank you so much, Deputy Secretary, for all of your support for Indian Country and for staying. So we are going to return to our federal presenters. And next was Sequoyah Simermeyer, Chairman of the National

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Indian Gaming Commission. Chairman Simermeyer?

MR. SIMERMEYER: Thanks, Fatima. And I want to say thank you, Chief Malerba, for your role serving as our United States Treasurer and also for your leadership with Chairman Allen in this TTAC group and all the tribal leaders for your dedication and commitment. I know we bounce a lot of commitments in your own communities and governments. So thank you for that and the chance to be a part of this and to develop support with our federal partners too. Thank you.

My name is Sequoyah Simermeyer. I'm a member of the Coharie Tribe from North Carolina.

And I'm honored to serve as the Chairman of the National Indian Gaming Commission along with my fellow Commissioner, Vice Chair Jeannie Hovland.

As you may know, NIGC is a federal regulatory agency with oversight for over 510 gaming operations licensed by 248 tribes on Indian land in 29 states. The Indian gaming industry is a 40 billion annual revenue

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generator, and it serves as a very powerful economic development tool across many tribal communities and regions. And over the last 40-plus years, it's been an unprecedented means to strengthen tribal governance capacity.

Since my update to this advisory group in September, NIGC has been meeting with individual tribes, other federal agencies, and meeting internally on the topic that I've discussed, tribal governments' general welfare uses of gaming revenue. On this topic for several years now, actually the gaming commission has been working with sister agencies including Treasury, IRS, and DOI offices and explaining the NIGC's mission under the Indian Gaming Regulatory Act. So I look forward to the NIGC remaining a collaborative as part of this work with other agencies and with the TTAC.

For us, the NIGC remains important to assist and confer on interpretations and identify the implications of policies related to the topic of general welfare. Specifically, we look

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forward to continue to engage on discussions related to the General Welfare Act's treatment of an individual's general welfare benefits and the 1988 Indian Gaming Regulatory Act's requirements for a tribal government's general welfare use of its gaming revenue. From the outset, it's important to reiterate that NIGC's responsibility, its expertise, and its past regulatory activity in this area pertains to tribal governments' general welfare uses of gaming revenue as well as the other four permissible uses by a tribe of its gaming revenue under the Indian Gaming Regulatory Act.

My office went to the TTAC. I explained the Agency's most recent bulletin on the uses of gaming revenues describes the approach that NIGC has taken in the area of uses of gaming revenue. Today I want to share a few points about how and why the NIGC investigates a tribal government's general welfare use of its gaming revenue.

To do this, I want to discuss three

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areas, first, NIGC's responsibilities under the Indian Gaming Regulatory Act, second, NIGC's approach to compliance, and third, Congress' policy objectives for tribal governments under the Indian Gaming Regulatory Act. First, the Indian Gaming Regulatory Act obligates the NIGC to meet certain regulatory and/or responsibilities. Section 2706 under U.S. Code 25 per the Indian Gaming Regulatory Act enumerates the NIGC's scope of powers that it must use to meet the Agency's regulatory mandate.

That section describes NIGC's responsibilities related to monitoring, inspection of premises investigations, access to records, convening hearings, the administration of oaths, and the ability to promulgate regulations to implement the Indian Gaming Regulatory Act. The NIGC authority obligates the Agency to ensure compliance with IGRA, with NIGC regulations, and a tribe's gaming ordinance that is approved by the NIGC chairman. Second, NIGC oversight pertains to tribal uses of gaming

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revenue under IGRA.

The NIGC does not investigate individual general welfare benefits of tax status. When I spoke last to TTAC and discussed the NIGC bulletin on the use of gaming revenues and the bulletin's aim to make clear in writing IGRA, Congress specified several broad categories for appropriate tribal expenditures of gaming revenues. To ensure compliance with IGRA, the NIGC collaborates with tribal governments to meet NIGC's responsibilities to exercise power under Title 25 Section 2706 for any violation of IGRA, NIGC regulations, or tribal gaming ordinances.

It's also important to note that when the NIGC exercises oversight for a violation of IGRA, its authority only extends to the enforcement actions against a tribe or a gaming operator on Indian land for violation of IGRA, NIGC regulations, and gaming ordinances. It does not extend to investigating tax matters of an individual tribal citizen's general welfare benefit. It's also noteworthy when discussing

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NIGC's response to abilities under IGRA that the NIGC rarely opens investigations for potential violations of IGRA's requirement that a tribe uses its gaming revenue for one IGRA's five permitted uses.

Even rarer is that an unfortunate action will be brought. And rarer still is that the investigation will pertain to a tribe's failure to spend gaming revenue for general welfare use or a violation of IGRA's requirements for a proper per capita payment. Those enforcement actions that are brought as rare as they are, are generally for violations of IGRA's permissible uses that pertain to the theft of gaming revenue.

I just want to point out more generally with regards to NIGC's compliance philosophy under its regulations that the NIGC compliance actions rarely result in enforcement action such as a civil fine assessment or a closure. NIGC compliance efforts are based on the assessment of risk factors, none of which

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question whether or not individual tribal citizens are complying with the federal tax code.

The compliance team has emphasized both the focus on tribal governments' voluntary compliance and early engagement by the NIGC with the tribe or the operator.

This engagement almost always begins with training assistance before escalating to any investigation or any potential enforcement action. Finally, on the topic of NIGC's compliance approach, the most common sources for influencing the NIGC's compliance efforts and agenda are site visits by NIGC compliance officers to gaming operation, tips the NIGC receives, referrals to the NIGC, and annual independent financial audits that are required under IGRA for a tribe to engage with independent CPA firm to examine its tribal gaming operations.

The third and final point I'd like to share today are a few words about NIGC's relationship to the IGRA's policy objectives.

The goals of federal Indian policy

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that the Indian Gaming Regulatory Act identified and enacted was to promote and include -- promote tribal economic development, tribal self-sufficiency, and strong tribal governments.

In addition, as any regulatory body like the NIGC of any regulated industry like the gaming industry, the regulators role generally includes protecting the consumer, protecting the industry's revenue, and protecting a stringent licensing or permitting process for people that are engaged in the industry. IGRA's objectives address these responsibilities also in the law, policies, and objectives when IGRA underscores the role of a regulatory framework to protect the Indian gaming industry.

Accounting for these policy goals is reflected on how the NIGC approaches its responsibilities and how IGRA requirements are interpreted. In addition to explaining the NIGC compliance for today and NIGC's bulletin on use of gaming revenue, there are other examples of how IGRA requirements are met in order to account

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for IGRA's policy objections. For example, the Department of the Interior's considerations for approving a revenue allocation plan per its regulations that require under IGRA per capita payments were made includes asking whether the plan is adequate, particularly with respect to a tribe's funding of its government operations, programs, and economic development efforts.

The federal responsibility to look at issues related to oversight of gaming revenue such as a wrap or the oversight of permitted uses under IGRA relate back to the broad policy objectives under the law and focus on questions about a tribe's use of its funds, not the status of an individual's receipt of a general welfare benefit.

I want to close by again thanking the TTAC for the opportunity to participate today, its important work, the dedication of tribal leadership. I also want to especially thank Fatima for her role as a director of a really important office and her leadership in this TTAC

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and Krishna for his engagement and support of these issues and actually the Gaming Commission.

At NIGC, we remain committed to supporting and are going to continue to confer and be available to discuss and reassess if necessary our understanding of our responsibilities under IGRA. So thank you.

MS. ABBAS: Thank you, Chairman Simermeyer. I'm going to turn it to Chairman Allen and other TTAC members for any follow-up questions.

CHAIRMAN ALLEN: I think the only thing that I have, Sequoyah, is that we work closely with you and the department here regarding the interpretation of IGRA and to try to resolve the legal matter and how to reconcile the General Welfare Exemption legislation with IGRA. In our judgment, both are recognizing the authority of the tribes. And that is revenues for the tribe and for the benefit of our citizens.

It's not intended for the federal

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government in any capacity to tell us what we should do with our money. And so I think we need to make sure that we're working together to eliminate any legal or statutory misread, if you will. So there's a way to bring it together, and so I think we're on the same page. So we just need to work with you, and we ask that we are invited to participate in any discussions that you and the department here have to try to resolve that issue because we do not need that particular matter to be an impediment to get our GWE regs promulgated this year.

MR. SIMERMEYER: Thanks, Chairman. Absolutely. That's our goal in engaging with other agencies is that we don't -- they do both as I mentioned under the IGRA to support strong tribal government's capacity in decision making.

That's what the NIGC bulletin emphasizes is that this is a decision by the tribal government. And we're working to not hinder the positive interpretation of the General Welfare Exclusion Act in any way.

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MS. EDENFIELD: I'm glad to hear you say that. I know that when it comes to experts in the general welfare and self-governance, it's the tribes. And I think you get it on the head when your statement to Deputy Secretary. We know what we need to do.

And we are self-governance, and we can make those decisions for ourselves. But other agencies and departments want to put barriers in front of us. And I look at this as just another barrier that shouldn't even be there. So anyway, thank you for your comments.

MS. ABBAS: Thank you. I think that's all for comments. Thank you again, Chairman Simermeyer.

Next, we have Richard Litsey, Director of the Office of Native American Partnerships at the Social Security Administration. He's online, so we're going to turn to him for updates.

MS. FERGUSON: Richard, this is Renee. We're unable to hear you.

MS. ABBAS: If Richard is having

technical issues, we have one more presenter. So we can return back to Richard. We'll go next to Luke Bassett, Director of Policy and Program Impact at the IRA Program Implementation Office at Treasury for an introduction of his work.

MR. BASSETT: Thanks. Hi, I'm Luke Bassett. First, I want to thank Fatima and Chief Malerba and James too for inviting me to speak. So far, working with you all has been one of the best parts of my four- or five-month tenure at Treasury.

I am one member of a growing team of folks working to implement the Inflation Reduction Act in our program office. And I think implementation can often mean many things to many people. So I think simply put, our role is to work across Treasury, especially with the Office of Tax Policy and with our partners at the IRS to enable and educate the public so that services that are being funded through the Inflation Reduction Act's funding to the IRS for its modernization efforts are understood and accessed

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so that the Clean Energy credits that are part of the Inflation Reduction Act are also understood and accessible to eligible entities or to the public.

And that includes tribes, Native communities in Alaska. It's an important part especially because now through the provisions in the Inflation Reduction Act, many of those energy credits are available to communities that have maybe not considered or not been able to pursue energy projects because of their tax status. And we want to work with you to definitely help convey what is available and also to echo what Deputy Secretary Adeyemo said.

It's not a role to prescribe what to do. It is truly to enable your activities and your pursuit of energy projects that are granted within the law and accessible and also working with other agencies to help you think through what other funding opportunities may be available to really think through the financing of said projects. And that's particularly important as

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you all know to tribes and Native communities because there is both unique capacity and challenges for access.

Basic energy access continues to be a problem. And that also applies to the services that we provide as a partner in government. So we're working both on thinking through those credits as a pathway to energy access, working with the IRS to ensure that there is access to the services through their modernization efforts. But then also thinking through the resources that tribes themselves may want to pursue. There is a new menu of incentives out there, and we want to make sure that you have the awareness and ability to pursue what best fits your needs. So I will sort of leave it there.

Our team consists of folks working directly on modernization efforts with the IRS, folks who work with the functional parts to ensure that there are portals online so that folks can access elective pay or direct pay. Or car dealerships can access the clean vehicle

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credits. We have a team that works on stakeholder engagement, and then I lead the small team of folks working to write fact sheets and content and products that hopefully you'll be able to use and understand and share with other members directly in your community, in your tribes, or just more broadly. So with that, I welcome any questions and really look forward to working with all of you.

MS. ABBAS: Thank you, Luke. Do we have any questions for Luke?
Thank you again, Luke. Next, we're going to try to return to Richard Litsey to see if we were able to work through his tech issues.

Or Renee, are you able to give the update, personal security?

MS. FERGUSON: Yes, Fatima. Thank you. But I do want to give Richard a chance. I think the mute button has been figured out. I think Josh has gone to unmute him.

Richard, are you there? And you don't hear anybody coming in on your end, right? I'll

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continue without Richard.

MS. ABBAS: Yeah, it seems like --

(Simultaneous speaking.)

MS. FERGUSON: Okay. So I wasn't talking over him. So first of all, thank you for the opportunity to be here. On May 30th of 2023, SSA did receive an issues paper from the co-chairs of Treasury's TTAC which thoroughly outlined the concerns for tribal citizens across the country whose SSI or Supplemental Security Income benefits are, in fact, as a result of their receipts of benefits that are provided in accordance with general welfare payments.

So what Richard and I -- and I should introduce him even though he may not be on sound. He is on the call. Director Richard Litsey is the director of the Office of Native American Partnerships. I'm his Acting Deputy Director, Renee Ferguson.

We've been asked to come today to share an update. We greatly respect the efforts of the co-chairs and thank them for clearly

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delineating the barriers and request for SSA's collaboration to mitigate the impact that tribal general welfare payments have on SSI recipients.

So in real short order here, the TTAC asks for three very specific things.

And I'm going to touch on each one of those unless there's a time constraint I need to be aware of, Fatima. I'm going to try to get through these really quickly. One, revise the assistance based on the program at SSA for our regulation to remove the reference to income eligibility as a requirement.

So the first one is a request to remove income eligibility for our ABON program which is the regulation that we process these claims under, and SSI recipients. Number two was to revise the reg to be consistent with IRS' approach, framing that -- which it was framed. It requires only promotion of the general welfare, and that's quote-unquote.

But I can get to the IRS approach for that request as well in just a second. And

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third, we were asked to stop making decisions on SSI recipients' claims in terms of general welfare payments until our regulation could be revised. So those are the three main items that were covered in the note.

And that is not all inclusive, just for purposes of today. I do want to hit on those three items. So one, in response to Issue No. 1, that was the one, was in essence the TTAC states that the general welfare payments are akin to state supplemental payments under Section 1616 of the Act.

We do acknowledge that state supplemental programs may not include income as an eligibility requirement, and that is true. They're absolutely right about that. Section 1616 of the Act explicitly excludes optional state supplemental program payments. But it does not speak to tribal general welfare payments.

So what I'm sharing here today is the answer to that request is that SSA regulations cover this for state supplemental payment

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exclusions for those. That is true. But it is not true and nor does it cover the tribal welfare payments as a whole.

So I know that is not a favorable outcome for the review. But that was the outcome of the review for the regulation. So in short, we do not have the authority -- we don't have the regulatory authority to exclude those general welfare payments and treat those welfare payments the same as state supplemental payments.

There's many reasons for that. But I was going to highlight one so everyone can understand what that means because that would play into any forward progress or any steps to make progress on this. Really short, state supplemental payments are subjected to strict pass along requirements.

Strict requirements that require states to demonstrate to the Commission of Social Security that they maintain total state supplemental expenditures, payment levels, and any risk of not meeting these very strict

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regulations risks the state in losing federal Medicaid reimbursement. So that's just one of the attachments to getting that piece of that regulation in place. As far as we have been able to determine, there's no such requirement that's related to the general welfare payments which would be required for us to treat them the same as the state payments.

And we share this as this would just be one part of a heavy lift and a serious consideration that this is the direction that we would be recommended to embark on to handle these potential changes. We note that TTAC's issue paper compares the welfare payments to pandemic payments as well that were in the response to COVID-19. In short, COVID relief payments should have been excluded automatically as disaster relief payments.

We know that that did not occur in year one. We course corrected and incurred those in the past and then going forward. But they should've been excluded regardless if they had

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been made as a tribal general welfare payment. So that was done under an emergency authority to the Agency. So that's my short answer for number one. And I would happy to talk more about that with the subcommittee after today's call or any questions that might be.

Then Issue No. 2, I have a shorter answer. We note that there's no authority for SSA to adopt the portion of the internal revenue code that the GWE was amended. We raised this concern. We sought recommendations.

And we were informed that we have no such authority to do so without a legislative change. So to honor the Request No. 2, we'd have to draft a legislative change for that and continue to try to make progress on that. Issue No. 3, we can confirm that SSA's policy now is consistent with the law in the current regulations as they are written.

And as a result of that, we're unable to stop making decisions on SSI payments due to the tribal welfare payments. So with that, I'm

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going to just pause and see if Richard joined. Make sure I'm not talking over Richard.

Next, I'll just quickly mention any future efforts to adhere to this request, way may be some possible steps that we can make progress because we've got to get past the nose in order to figure out what can we do next. SSA has an assistance based on need program. SSA follows those laws, regulations to adhere to ABON.

And we have many tribal nations, not all, not majority. But we have some tribal nations who have successfully implemented ABON programs regardless of the nature of the tribal general welfare payments. We have assisted one just recently in the Great Dallas region.

We are hopeful that that will remain in the long term and continue to work for the tribal nation that we just recently worked with.

And we remain available, Richard and I, to discuss those options, ABON policies with anyone's tribal nations general counsel. Also, we're providing ABON training nationwide.

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We did this past November. Those will be out in Dear tribal Leader letters on how their folks, their staff, their social workers, navigators, or tribal benefit coordinators can join and learn about ABON. There will be three trainings in March. And also, I just want to add to the executive order conversation that we are currently reviewing the new executive order seeking guidance to determine if whether or not there's a path forward for this matter under the Executive Order 14112. And with that, Fatima, I do not believe Richard was able to get unmuted.

MS. ABBAS: No problem. We appreciate you providing those updates and response to the subcommittee. I'll turn to Chairman Allen and other TTAC members for follow up.

CHAIRMAN ALLEN: I just have one request, Renee, is if you could email us, the TTAC members, just a copy of your summary. There was a lot that you were updating us on. So those of us want to kind of keep track of what you are doing.

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And we look forward to following up tomorrow when we get together with Richard and whoever else over at your office. So thank you.

We appreciate your support and advocacy for us.

MS. FERGUSON: Absolutely.

MS. ABBAS: Thank you again, Renee. And thank you. I know Richard was trying to get online. We appreciate his efforts. And that concludes the part on the federal presenters.

We're next going to move to Treasury and IRS updates. Chief Lynn Malerba is going to open up with remarks for the treasurer's office that will also cover the tribal office. Chief Malerba?

MS. MALERBA: Okay. (Native language spoken.)

Greetings, everyone. Good day. I'm Lynn Malerba, Chief Many Hearts of the Mohegan Tribe.

And so I'm pleased to welcome you here all to the first Treasury tribal Advisory Committee of 2024. I think Deputy Secretary

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Adeyemo took a lot of my comments and speaking points. But that just means that he's been very engaged with us, and I really do appreciate his level of engagement.

As a matter of fact, we are meeting with him again on Friday. So we should have a pretty robust discussion. But what I wanted to say is that never minimize how important your voices are for us to be heard because as we hear from you, it does make a difference in Treasury.

And that is so important for, one, we had heard for a long time and I was one of those people saying, we need an Office of tribal Affairs and Treasury. And that's exactly what happened. The Treasury said, you know what? We have an office of tribal Policy and Engagement. That's not good enough. We want a permanent office of tribal and Native Affairs.

And so I'm pleased that the entire team was here today, although we are in the process of hiring two more individuals. We have Fatima who's the director. We have tribal

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advisors Josh Jackson, Jim Colombe, and Jen Parisien all joining us today.

And they have just done so much work.

And they're engaged with every office in Treasury that somehow touches tribal governments.

And what we're trying to do is create muscle memory in Treasury so that anytime anyone here is tribe, tribal government, tribal program, tribal funders, anything like tribal organization that those departments then contact our office of tribal and Native Affairs.

Because as you know, political appointees come and political appointees go. So I won't always be here to be the loudest voice in the room. But I will turn that over to Fatima and to Krishna and to --

(Simultaneous speaking.)

MR. VALLABHANENI: We're working on a regulation to prevent that.

MS. MALERBA: So the fact that we have now such a growing relationship in Treasury has really made a difference. And I also point to

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the Treasury order assigned by Secretary Yellen, 11204, which formalized the Treasury tribal consultation policy which as you heard includes the IRS. And so we are deepening our relationship with the IRS to make sure that the work that we do is consistent throughout Treasury and that we achieve our goals in a way that it conforms to compliance and statutes and all of that but gives deference to our tribal nations so that they can create the programs in the way that they see fit.

And we are working really hard on the issues of regulation around the GWE as well as the tax status of tribally chartered corporations which you'll probably hear about in a bit. But equally important with that consultation policy is the fact that Treasury needs to be educated in what it means to engage with tribes. So we're going to not wait for the implementation of the latest executive -- the presidential executive order.

We're going to start looking at our

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regulations and make sure that we incorporate all of those principles and policies into regulation as we go forward. And every department within Treasury will get a review of federal Indian law and policy, tribal governments and economies, the Treasury's consultation policies including best practices for identifying how Treasury will engage with tribes and how to collaborate with the Office of tribal and Native Affairs. I do know that the Secretary is very engaged on these issues as well.

Every six months, we do a six-month look ahead with the Secretary. And we spent a lot of time talking about the issues that are of importance to tribal governments. And she expressed a bit of frustration too about how long some of these regulations are taking.

And so know that we are all feeling the pressure to get it done and to get it done soon. Knowing that, who knows what happens with politics in the United States. And we don't know and we can't guarantee that the administration

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will continue on. We hope so, but we don't know.

And one of the things that I think is really important to just make a note of is that tax policy and tribal economies are indelibly linked. And as a tribal leader, I know how important a tribal economy is. I grew up in a tribe that had no economic revenue, and we paid dues to our tribe to keep our tribal government running.

So I know both sides of this coin, and we are blessed to have a tribal economy now to provide those services that the federal government provided or said they would provide so long ago and never really have provided. So we are working hard to make sure that we implement that policy. We are working hard for you on behalf of the Secretary.

We sit on the White House Council on Native American Affairs as her delegate. And so we make sure that as we're thinking about issues here at Treasury, we make sure that we are looking at cross agency impacts as well and that

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we have those conversations across the agencies.

And the other thing that we have been working on is access to capital.

And when we think about the access to capital issues, it's informed by the work of the Treasury tribal Advisory Committee. And we are working with the Office of Capital Access here, the CDFI fund, the SSBCI team, and other Treasury offices. So we're not going to wait for the fully implementation of the executive order.

We're going to work now to make sure that we're incorporating all of that. This is a really exciting time for Indian Country. We're very impatient to get things done.

The work sometimes feels very slow, and the bureaucracy is real. Let's face it. We all experience bureaucracy, whether it's at home or whether it's here.

But we have visited Indian Country, and we've seen the creativity that Indian Country has used as they've employed the ARPA funds. And it's just heartwarming and it makes us feel so

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proud of the fact that as tribes have been given this really wonderful opportunity, they have embraced it. And they have done so in ways that are unique to their own cultures and to their own regions and to their own communities.

So it's not up to us to be prescriptive as you said. It's up to us to get out of the way and create those opportunities. And I do draw your attention to two reports that our team has produced.

They are wonderful reports, and they're online. One is the Tribal Housing Stability Report which is fabulous work. And we thank Jen Parisien and her team for getting all of this done. And the other is increasing community economic development and deployment of new market tax credits which I know that Jim has worked on and the Office of the CDFI Fund here has worked on their terrific -- just terrific reports.

And then lastly, Krishna kind of took my thunder away here a little bit because I

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wanted to announce that the DFO was changing from Krishna to Fatima. But one of the things that I want to make special mention of is that Krishna has been on this journey with us throughout the establishment of the Treasury Tribal Advisory Committee. And I know because I was much younger and I had less gray hair when we started these meetings. But his strong voice in the Office of Tax Policy --

MR. VALLABHANENI: I might have had hair.

MS. MALERBA: -- has been invaluable.

(Laughter.)

MS. MALERBA: But you've been invaluable. And you should all know what a strong advocate and a partner he is with us. We don't even have to educate him any longer.

We hear our words coming out of his mouth in terms of tribal sovereignty and what it means to have a trust and treaty obligation and how our regulations should reflect that. And I know he has engaged very deeply with our Office

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of IRS as well. And I especially thank him for being willing to step up and be the DFO when we were establishing TTAC because all the way he's been building these relationships.

So it doesn't let you off the hook. You are always going to be at the table and on the agenda. But now you don't have to do all of the paperwork associated with it. And as I noted before, bureaucracy is real. So let's give Krishna a round of applause and Fatima.

(Applause.)

MR. VALLABHANENI: I truly appreciate that, Madam Treasurer. I guess the only concern I really have is now you can yell at me without being upset about, oh, am I going to mess up the TTAC meeting?

MS. MALERBA: I know. Be very careful.

MR. VALLABHANENI: I'm just a Treasury tax guy now, so --

MS. MALERBA: (Native language spoken.) Thank you for all being here today.

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MS. ABBAS: Thank you so much, Chief Malerba. The reports that Chief Malerba mentioned, the housing report is on the front table if you want to grab a copy. And we'll turn to the TTAC to see if they have any questions for Chief Malerba.

MS. MALERBA: Be nice.

CHAIRMAN ALLEN: Well, I just want to say now that I know that my currency is really good since it's signed by two women.

MS. MALERBA: That's right, yes.

CHAIRMAN ALLEN: So big kudos to that. But I want to echo your compliments, Krishna. You've been a great friend and a good leader in helping us move the TTAC along.

It's been quite a journey so far, yet it shows how much more work we have to do. And really I appreciate Lynn's comment about you'll still be at the table with us. There are lots of things to do that you in your experience and your expertise can help us navigate in the differing halls here in this building.

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So I left a few breadcrumbs so I know how to get out of here. So anyhow, but thank you, Krishna. I want to echo Madam Treasurer's compliments.

MR. VALLABHANENI: I appreciate your kind words, Chairman Allen. And this is going to sound like I'm trying -- well, I'm not even going to say what it sounds like. But I'm not trying to gain favor with anyone when I really say this. This is from the heart.

Honestly, without the Treasurer, without the support of Deputy Secretary and Secretary, I'd have, like, just me as, like, any authority to, like, stand up against my, like, people in my office, colleagues at the IRS who are, like -- they're, like, oh, it's just Krishna. We don't need to pay attention. But they have given publicly the support to say, okay, this is a priority. Let's try to figure out how to get there.

That's what we've been trying to work with. And different projects are moving at

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different paces. But I'm confident that we can get there.

CHAIRMAN ALLEN: You know, if I might say, when the Deputy Secretary was here talking about what we have accomplished, what this administration has accomplished, having a Native as a treasurer, huge deal. Having established a tribal advisory desk in the Secretary's office, a huge deal. So we're blazing new trails.

We have a lot to do here we've discussed already. But we're blazing new trails.

And you and Madam Treasurer have really helped make a difference in this department which is a critical department for Indian Country.

MS. EDENFIELD: I also want thank you, Krishna, for your service as our DFO. You made a statement. I want to say it was either second or third meeting.

But it stayed with me. And I hope it stays forever with you. You said that when you're working now with tax policy, you will always keep tribal nations in mind when you look

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at those policies because now you look at things differently after working with our Committee. So I hope you carry that with you forever because that was a --

MR. VALLABHANENI: I don't think --

MS. EDENFIELD: -- very strong statement.

MR. VALLABHANENI: I'm sorry.

MS. EDENFIELD: So thank you.

MR. VALLABHANENI: I'm so sorry to sort of butt in there. But yeah, I can't question about what's a government or when you're talking about, like, tax entities that are just organizing their laws or organized in the United States. What does that mean? Like, it's just something that I think people in our office have sort of focused on and will continue to do so.

MS. ABBAS: And next, we're going to go to Krishna for updates.

MR. VALLABHANENI: Well, I think the -- I've got maybe nothing additional to say to what both the Deputy Secretary, the Treasurer,

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TTAC members have all said. With respect to what I would say the TTAC is focused on, the two priorities clearly are the general welfare, benefit payments which is why I guess it has been ten years since that statute has passed. But it's also the reason that this advisory committee actually was established by Congress.

And I think it's probably going to be best to have my colleagues at the Chief Counsel to present where we are. And I'm happy to assist with any discussion, but I think definitely general welfare and tribally chartered corporations. This is the truth.

I'm going to find the time that I sent this. But I probably have insomnia generally speaking. But at 2:17 a.m. this morning, I was thinking about something and I had a conversation with Bill Paul who's Chief Counsel over at the IRS about this topic.

And I just needed to get it out. I couldn't go to bed without that. So it is something that we're constantly -- it's just

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going on because it really is a -- in a large sense, it is a legal issues in that I don't think -- it's not a question of, oh, does the Treasury Department, is the Internal Revenue Service pro or against doing something here.

You've heard it from the Deputy Secretary. That's been answered. It's what can be done under the laws Congress has given us, and that's the thing that there's been a lot of education that's been had to have on our end.

And we're continuing that process. And I'm hopeful that pretty soon relatively -- and I know it's been 30 years, Chairman Allen. I did have hair back then, but I wasn't here.

But it's been 30 years, and it hopefully won't be too many months more. But with that, I'm going to defer to our Office of Chief Counsel friends here to share their take on where we are.

MS. ABBAS: And first, we have Rachel Levy and then it's Scott Vance and then Christiaan Cleary.

MS. LEVY: Thanks, Fatima. Thanks, Krishna. I will say from the inside everything that everybody is saying about Krishna is 100 percent true.

We are in an environment of constant triage with everything. And Krishna is always there to sort of remind us of the importance of this. And I was happy to hear you refer to us as your friends because we are. We don't forget about the importance of these issues. These issues are top of mind. Many of us --

MR. VALLABHANENI: Everyone is my friend. They might just not like me.

(Laughter.)

MS. LEVY: We love Krishna. In fact, on the IRS Chief Counsel side, delighted for all the changes that you guys have already commented on because it makes our job that much easier to get out the rules. I know those are the controversial statement here.

But rules do need to get out to govern, right? There needs to be certainty, and

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we're aware of that. That being said, I'm probably the last person you want to hear from because my issues, we touch -- under my jurisdiction are governmental issues, right, which includes tribal governments.

But some of, like, the general welfare and the tribally chartered are not -- those aren't our primary subject areas. So at the table, we discuss. We help get the -- hopefully help move it forward, not hold it back.

But those are not the areas of my primary jurisdiction. Under my primary jurisdiction are pension issues. So I'm very happy to say that the subcommittee on parity and reform which was formally the pension subcommittee, we look forward to working with the subcommittee.

And we'll be in attendance of the TTAC consultation for the subcommittee's work plan which is currently scheduled for March 19th. So some progress on that front. But with that, I will hand it over to my sibling offices to

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discuss some of the issues that are more top of mind, unless there are any questions.

MS. ABBAS: We can take questions at once for folks. That way, we can provide updates.

MR. VANCE: Okay. I'll go next. Thank you, and thanks to everyone for meeting today. So I'm Scott Vance. Just by way of review, I'm the Associate Chief Counsel for income tax and accounting in Chief Counsel's office.

So we have primary responsibility for the drafting and ushering through the guidance process, the Section 139(e), General Welfare Exclusion. So that's been mentioned a lot of times today. I share your frustration that it's been ten years.

Also, I think you and I have the same goal. We want to get this out ASAP. We are aggressively pushing. I've worked with several colleagues at the table here, primarily this corner on how to move that.

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I'm happy to report that since September we've made material and substantial progress on the guidance, multiple meetings with Treasury on specific issues. Just to give you a sense of the specific issues that we talk about, in addition, general program requirements. There's a lot of definitional issues.

I mean, for a simple concept there's a lot of detail that has to be fleshed out to make this thing really work, so definitions of tribal government, eligible members, promotion of general welfare. There are also particular terms and conditions in the statute like lavish and extravagant. What is that?

What parameters should or shouldn't be put on that? Compensation for services, we're actually huddling next week to get that issue put to bed for the moment. Of course, we will be coming back to you all with what we've come up with.

I know we were talking earlier about IGRA and per capita payments, making sure that we

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set the right interaction between those two respective statutes, 139(e) and IGRA there. And ineffective inapplicability dates which sounds very mundane and boring. But I know you mentioned earlier, hey, what about programs that have been in place for a long time?

What kind of interactivity does or doesn't apply, meaning our goal is to not have gotcha moments, right? We respect the fact that there's been programs around for a very long time, some in writing, some not. And I've heard a lot of things this morning -- afternoon, sorry.

I'm on Krishna's schedule here, I guess.

But that really resonated. So as far as clarity of guidance, certainty, I mean, there is a broader initiative within IRS to provide more certainty. This fits very well with that.

Even if we didn't have that broader initiative, I mean, this is something we should be doing and need to be doing. We have some guiding principles that are driving us with the guidance which will be proposed regulations as

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you know. Implementability, I mean, they have to be clear and something that you all will read and know.

This is something that jives with the statute, something we can actually do, because we're really trying to enable here. That's a big goal. Appropriate deference to the tribes and sovereign entities, that is a big, big principle.

Instead of trying to provide 100 pages of here's what a good general welfare program is, I mean, I think we need to understand that who understands how to set up a program and what its goals are then the tribal governing bodies. And flexibility, no two programs are alike. No two governing bodies are alike.

So we need to have that really reflected through the regulations. I am happy to report that we're getting real close here, getting real close. I know we've been close for a while.

But we want to get this out as early as possible in 2024 for the reasons that were

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stated earlier. Plus you all have been extremely patient. And we do appreciate the partnership, the working together through the consultation process.

I understand -- and my apologies. I had a conflict this morning. There's a good and frank and productive meeting this morning covering a variety of topics including this. That's great. We're going to continue this conversation.

I sat down with my team on Monday, two days ago, just to kind of go through where are we. And we're on track. We are on track. So happy to take any questions on this.

As I know from previous meetings and as evidenced by a number of commenters today, yeah, this is a big, big issue. We know that. We want to get it right. We also can get it out promptly. I'm going to pause there.

MS. ABBAS: Thank you, Scott. We'll just take Christiaan for pass-through and special industries and then we'll go to the TTAC member

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questions for Chief Counsel's office.

MR. CLEARY: Good afternoon. Since PSI wasn't at the table the last time we had a TTAC meeting, I'll start off with a bit of an introduction. But I do want to say it's a pleasure and a privilege to be here. And I'm happy to be speaking on behalf of PSI.

So my name is Christiaan Cleary. I am the Assistant to the Branch Chief for the pass-throughs component of the pass-throughs and special industry's division of the Office of Chief Counsel for the IRS. I'm here on behalf of our associate, Holly Porter, who was unable to be here unfortunately because our division has responsibility for the tribally chartered corporations project.

Our division handles in most cases the entity classification of entities under the federal tax system. And so as such, we have what's considered prime responsibility on this project. That being said, we are in constant contact with Scott's team and Rachel's team as

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well as other aspects of the Office of Chief Counsel because we don't always have the expertise to know exactly what we're talking about when it's an international entity or whether it's a tribal entity or what have you.

I'm happy to report that we are making progress. We are in constant conversation with not only our internal colleagues but also with Krishna and with other aspects of the federal government to try to figure out what the way forward is on this project. I want to thank each and every one of you and everyone in the room for your comments at the previous TTAC meetings as well as the comments provided in the tribal consultation which had been extraordinarily helpful in understanding the issues the tribes face as well as the various different types of economic arrangements that you have been contemplating or entered into already while waiting for our guidance.

I want to assure you that over the last 30 years you have not simply been screaming

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into the wind. We have heard you. We understand that this issue has been a constant source of pain and frustration for decades and that the uncertainty created by the lack of guidance is an impediment to both the acquisition of capital and expertise.

So unfortunately, there's not more that I can really speak on at this time. But I echo everything that Krishna said concerning where we are on this project and the fact that we are not here to be the enemy. We are here to try to find the path forward.

MS. ABBAS: Thank you for those updates. We'll turn to the TTAC for any questions or comments for the tax legal teams.

CHAIRMAN ALLEN: Well, I'll simply start. I appreciate the update and think that we're familiar with the fact that you're making progress. And so on both agendas, our subcommittees are ready to sit down whether we sit down physically which is helpful because sometimes you have more meaningful conversations.

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But if we have to make it happen by virtual, that's worked too. So we'd like to follow up with setting a day time and to talk about schedules and where we are so that we can see what the product is looking like on both ends. So we want to push the envelope on both agendas for obvious reasons. You heard from us numerous times, so you know that it's coming in loud and clear.

This is a high priority for us, getting GWE behind us and off and running. And I would always say that no law and regulation is etched in stone. They will always look for ways -- you'll find ways that they need to be improved.

And I bet you, you've updated numerous regulations because they're just outdated or they don't fit, et cetera. And there's others that aren't on our plate. But these two are really right up there that we want to get behind us so we can move our agenda forward. So I look forward to some calls shortly. And we'll set

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some dates so we can keep moving, both projects.

MR. BUTLER: Yeah, I just think it's important that we continue to work together and we're part of the solution, right? We mentioned -- I think Krishna particularly mentioned there's various roadblocks we're all trying to overcome. We're living those roadblocks.

And so we have that information that will help guide you in writing the regs that fit for Indian Country and are supportive of Indian Country. So I was very glad to hear that on the GWE side we're saying months now, and we're going to hold you to that, right? We love to hear that.

We'd like to hear the same on the tribal chartered courts as well that it's a matter of weeks or months that we can resolve this. And in particular as we said to the Deputy Secretary earlier today, making sure that the time -- recognizing that the time is short with this administration. And the time is now to clear the deck on these two critically important

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issues for us. And we thank you for that effort that you're making.

MR. TUCKER: If you can't tell from the previous comments, we're all about getting this done. I know that you are as well. It's something you want to check off your list.

It's a really big deal to us. And Chairman Butler and I are going to work very hard helping clear the path and make it easier to get completed. And that's our goal and that's our pledge.

MR. ALLAN: I appreciate your guys' work. I know you said you're not the enemy. It's hard to sit across from you guys and not look at you as the enemy when it's been the Agency that's been dragging their feet for 30 years.

No other business in this country would even stand for that. Businesses get tax breaks all the time. We had Amazon move into our area, and we had Cabela's move in.

They move mountains to get the -- a

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highway to get an exit there. But when the tribes ask for that, it's, like, they ignore us.

Instead, we get letters threatening our people who are impoverished.

An elder told me one time there is no pride. There is no in a welfare line. And those days are over. All of my colleagues, those days are over.

We're not going to stand for that. We're not going to be impoverished. We need you guys to get it done. End of January here, we're expecting some of those things that come about.

And we're going to hold you guys to that. I know that some of my colleagues expressed it nicely. This is the end. Like I said, no other business in this country.

This country was built on that free enterprise and that's what made this country great. And for tribes to not be a part of that is a crying shame. And tribes all over the country are trying to do that.

And a lot of tribes are succeeding.

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Our tribe is succeeding. And at some point, you need to start supporting us or we're going to leave everybody behind. So with that, thank you.

I did want to say to our Madam Treasurer, my first meeting, I really appreciate your candor and your leadership. That's what it takes here in Washington. Like I said, I was here 27 years ago, and I always felt like it was a game.

But we need leadership that you just said, this is what we're going to do. This is what we're going to do in Treasury. And actions speak louder than words.

And your actions have been awesome. So thank you so much for your leadership. Tribes need that. I think that's great, and I really do appreciate that. And like I said, you are a true warrior. Thank you.

MS. ABBAS: Thank you. NAC Vice President Micklin has a comment.

MR. MICKLIN: Thank you. It was 40 years ago as a young project manager I sat down

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with the Office of Chief Counsel. I think it was at the San Jose District Office or the San Francisco Regional Office. I don't remember which one.

I sat down to talk to them about installing voice and data systems for Chief Counsel. And before they let me say a word, they told me their preferred tools were a quill pen and an inkwell. And what they meant by that was whatever in the world I was up to was not going to interfere with the charge of their office.

And that is what I propose to you, that what we as tribes are looking for, in gaining certainty, in gaining clear guidance, and in providing for its durable expression in policy and code, is not a threat to your charge. It's not a threat to the mandate that you protect the Treasury and the Service. It is essential to our governments and our people and our welfare.

But I think in collaborative discussion, you'll find that it's not a threat to the Treasury or the Service. And we will come to

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a mutual agreement. I am positive on collaborations that favor our people can still maintain your charge. So I thank you.

MS. ABBAS: Thank you, Will and to the other TTAC members. I know that we definitely look forward to following up on the TTAC comments with the Chief Counsel's office. The Tribal Office has been working with various parts of Chief Counsel.

As mentioned, we just put out the consultation notice on the pension plan. We will also in our new role as DFO to the TTAC try to work on more subcommittee meetings to problem solve. So you definitely have that commitment and do want to say thank you to the Chief Counsel's office for being in attendance.

Next, we have the Commissioner side for IRS. And we have Steve Chamberlin and Carmen Zucker who will provide some updates about Indian Tribal Government Program.

MR. CHAMBERLIN: Good afternoon. My name is Steve Chamberlin. I'm the Director of

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Government Entities for the Internal Revenue Service. And in that role, it is my privilege to be able to support our office of Indian Tribal Governments and all of the talented individuals in providing services in Indian Country.

At the last meeting in September, IRS Commissioner Werfel and TEGE Division Commissioner Killen came and spoke to you all about a number of different matters, including some key strategic initiatives within the IRS. And I'd like to follow up on some of those comments today. But before I do, I just want to express my appreciation for the invitation to come and speak with you all and to listen to all of your comments.

I think as the Deputy Secretary mentioned earlier, while it is important for us to be proud and mindful of accomplishments that are made, there's recognition of, I think in his words, so much more work to be done. And listening to the perspectives that you all have shared really help us to see that from a

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different light and not just be focusing on our perspective of what we've accomplished but seeing how that impacts Indian Country and opportunities that we have to do even further. So thank you for that.

I'd like to begin by talking a bit about the clean energy credits and the Elective Payment Process. Commissioner Killen spoke about this and made a commitment to you all in September to make sure that our officers were providing timely and updated information and guidance as it became available. As you all know, this is an evolving process with guidance rolling out.

And so coming out of that meeting, we created an enhanced communication strategy with respect to that and principally utilizing our email delivery system through the ITG office. We've been delivering frequent updates as they emerge. In some weeks, we had multiple updates being issued to try to raise awareness about the different types of credits that are available and

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where information can be obtained about them.

We have links and updates from our own website at IRS.gov/tribes, linking to other information that is available in the IRS website.

We also hosted a webinar in December as well talking about these processes and really emphasizing the importance of tribal nations who want to participate in this program to be prepared, making sure that for the entity that's going to be claiming the credit that they have their own unique employer identification number and that they are prepared to go through the registration portal process. And so to that end, we've been rolling out information about that as it becomes available.

A couple weeks ago, we even put out information about the IRS releasing virtual office hours for use of the portal. This is something that is not typically done in the Agency but is something in recognition because this is such a new process that is available and making sure that those who are trying to access

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it have the ability to get their questions answered. This has been issued through our email blast as well as on the website.

We have information for how to register for these office hours. And I believe they're scheduled through I think around the 10th or so of February. Just on a personal note, we do receive transcripts of questions that come in.

So I personally am looking at those and trying to -- in order to identify what questions are coming in, not only for tribal governance but also in other types of government entities to see if there's opportunities for us to improve our own messaging. Excuse me. So with that -- but again, in appreciation for feedback from TTAC, even just today, we appreciate the feedback that was given to us about ways that we can improve the navigation of the information that we have on the website.

And I know Carmen and I were speaking about that earlier and are already looking at taking actions to improve the navigability and

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ease of finding that information. So appreciate that feedback from earlier today. The second thing that I wanted to touch on was all across the IRS.

With the increased funding, we have a transformational opportunity to reinvest in our workforce. And as I said, that's true across the Agency and it's true for our Indian Tribal Governments Office as well. Really I wanted to share this from a practical matter just so that there's appreciation for what that means for us and our program.

Carmen and her management team, every single month, every single week are going to job fairs. They're reviewing applications. They're doing interviews.

They are selecting applicants. They're onboarding new employees after helping them go through their background and clearance processes. They're putting them through training programs, and they're integrating them into our program.

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This is a huge capacity lift for them. And I just want to share that with you that they're doing this on top of keeping the program running. And I think that's important just for everybody to be aware of.

But they're doing it with a smile on their face and gratitude for the opportunity to be able to reinvest in the program. Along with that, I want to express my appreciate for Treasurer Chief Malerba and Chairman Allen and other leaders from tribal nations who have volunteered to participate in our training programs to share their experiences and their perspectives from Indian Country with our new employees. That is invaluable, and we very much appreciate their support.

Also want to share my own personal excitement for the fact that we've been able to hire a few individuals who have prior experience working in Indian Country. Again, being able to have colleagues that our new employees work with who have that perspective is just invaluable to

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the program. So again, we're continuing on.

We are continuing to hire revenue agents and tax law specialists. And I'm just really looking forward to many more talented individuals coming to work for the program. And lastly, with filing season approaching, I want to just mention again the efforts that the IRS is making with respect to the volunteer income tax assistance program known as VITA where we have volunteers all across the country who are helping individuals who qualify for assistance in preparing and filing their own tax returns.

But I also want to again appreciate the fact that this is another example as was pointed out earlier by Councilwoman White Horse that despite the fact that so much effort goes into this and so much positive gains are made, that doesn't mean that everybody has the same level of equal access. And just as Deputy Secretary mentioned earlier, there's more work to be done. So again, I appreciate that perspective and those comments. So with that, I again just

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want to thank you for inviting us and for just giving me the opportunity to hear everyone's perspective. and with that, I'll turn it over to Carmen.

MS. ZUCKER: Thank you, Steve. Hello, my name is Carmen Zucker. I am the program manager of the IRS Office of Indian Tribal Governments. Madam Treasurer, Chief Malerba, Chairman Allen, TTAC members, tribal leaders, I am honored to be here. And I look forward to our continued conversation on federal tax matters affecting Indian Country.

And I'd also like to congratulate Director Abbas on her new position. I could not think of a more fitting person to fill that position. It's a pleasure to work with you, Director Abbas.

We also will miss DFO Vallabhaneni. He is just -- I am pleased to hear that he will still be here. And his breadth of knowledge with respect to all tax matters is really important.

MR. VALLABHANENI: Fatima's got a

tracker on me.

MS. ZUCKER: And thank you for everything, as I've grown and continue to grow into this position in the IRS Office of Indian Tribal Governments. I want to touch on -- I think Director Chamberlin covered most of kind of our efforts. But I also want to touch on two things.

At the beginning of the fiscal year, we always launch an FY TEGE program letter. The reason why that is important to tribes is because the Office of Indian Tribal Governments sits within the tax exempt and government entities division. So each year, we share this letter summarizing our priorities for the next 12 months.

If you haven't had a chance to look at it, you may want to do so. It's available on our web page. But to summarize the program letter for 2024 which supports the overall IRS strategic plan and the Agency's transformation outlines five priorities.

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Our priorities are better taxpayer service, faster issue resolution, continued modernization efforts, empowering our workforce, and smarter enforcement. All of these again are in line with the IRS' strategic operating plan. Lastly, I'm going to touch on kind of something that you've heard a lot about today, clean energy credits.

Tribes can now benefit from clean energy credits. What this translates to is if a tribe has no tax liability, the IRS would make a refund payment in the amount of the credit. We want you to -- we have a publication, 5817G.

It's available on our web page through a link. And I think it kind of touches on Steve's point that we're going to look at our web page to make sure it's a little more user friendly. But that publication lays out the 12 different credits that are available to tribes.

I'm not going to cover them all here. But I do encourage you to look at that web page. We've also had two webinars which are also

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linked from our IRS.gov/tribes web page which provide information on the various tax credits and processes to obtain the credit.

I do want to touch on an important point for tribes. If you think you will eligible for these credits, do not wait until tax time to take action. We at the IRS are requiring that tribes complete an electronic pre-filing registration process in advance.

In order to pre-register, the process is you will have to have -- each applicable entity will have to have its own EIN. Applicable entities cannot use or borrow the EIN of a related entity. If you need assistance on how to obtain an EIN, we also have a webinar on our web page with respect to that.

I want to summarize -- and this is going to really oversimplify the tax credit clean energy process. But first, you have to identify a qualifying project. Second, you need to determine your tax year.

Third, you need to complete the pre-

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filing registration process. But first you'll need an EIN. And then you'll receive a registration number which you will then -- which is required on the Form 990T.

Four, you'll need to satisfy all eligibility requirements for the tax credit, including placing and service. And finally, you will be required to file a Form 990T. As Director Chamberlin mentioned and our IRS Commissioner and Commissioner Killen, we are committed.

This is all new for all of us. But we're committed to assisting Indian Country through this process. So to the extent, for example, that we get feedback with respect to the 990T that we need more information, providing outreach as to how to complete that form, we will do that.

We've gotten, for example, feedback that there was a need for a time and a place to ask questions. And we've implemented the office hours. So we are listening. We encourage you to

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continue to provide us feedback. We are partners with you in this journey with respect to clean energy credits. With that, I'll take any questions.

MS. ABBAS: Thank you so much, Carmen.

And I just want to do a check on time because I know we have tribal leaders in the room who I believe traveled and have planes to catch. So Chairman Allen, after questions for Carmen and Steve, you can either go to subcommittee updates or you could take public comment first. So that's a decision --

CHAIRMAN ALLEN: If the Committee members are agreeable, I would like to just make a motion to access the reports in the interest of time because we have a couple more items we need to get through. And we need to make sure we have plenty of time for our tribal leadership guests if it's agreeable. If I hear any objections --

MR. TUCKER: I'll second your motion.

MS. ABBAS: Thank you, Chairman, we will enter the motions from your respective

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reports into the record. If you want to open it up for public comment, you're now chairing.

CHAIRMAN ALLEN: I have one more thing we need to do before we open it up for public comment. I'd like the record to reflect that because the rules have changed, we're no longer driven by the FACA criteria in regulations that we have discussed the need to update the bylaws for our TTAC as well as for our subcommittees. So I want the record to reflect that we've established a tentative bylaw workgroup that I will chair, participants by Wendy Pearson, Telly Meier, Kellen Moore, Xavier Becerra. I got your name right.

And so we'll put together some proposed new updated bylaws for TTAC and also to guide the subcommittees at the next meeting. And one last thing, because we have two new members of our TTAC, I want to congratulate our new members. And so I would like to so that we would have designated individuals for our three subcommittees, I'm on two of them. So I want to

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officially remove my name from the General Welfare Exclusion and to nominate Chairman Chief Allan to the general welfare to co-chair with Sharon Edenfield. And I would also like to nominate Martin Tucker to the tribal economies to co-chair with Chairman Butler.

MS. ABBAS: Thank you, Chairman. And just confirming, you're making that statement in the form of a motion. Second?

MR. BUTLER: Second.

MS. ABBAS: Is everyone in agreement? Sorry, I haven't chaired these.

(Chorus of aye.)

MS. ABBAS: Great, perfect. I don't hear any opposition. It passed. Thank you. Back to you, Chairman Allen, to open for public comments.

MR. MICKLIN: Mr. Chair?

MS. ABBAS: Will has a comment.

MR. MICKLIN: My comment is just following up on the subcommittee reports for Parity and Reform. I was to make a motion for

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the technical advisor to substitute for Wendy Pearson the appointment of Telly Meier. I'd like to make that motion.

MS. ABBAS: Do we have a second?

MR. BUTLER: Second.

MS. ABBAS: All members in support?

(Chorus of aye.)

MS. ABBAS: Thank you. It passes.

MR. MICKLIN: Thank you.

MS. ABBAS: Now back to you, Chairman Allen, for public comments.

CHAIRMAN ALLEN: Yes, I think we're ready. And this has been a great set of conversations. So now we want to open it up for public comment from the tribal leadership.

So first of all, I'd like to have tribal leaders representing their tribes first and those representing the tribes as a delegated official and then tribal organizations. Put it in that order. I think we got Henry Cagey. And place for the record your name, the tribe you're representing, if you would.

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MR. CAGEY: Chairman Henry Cagey with Lummi Nation and also representing the TETRAA organization as well. Mr. Chairman, we've been here a couple days now. And we're one of the few tribes that have been advocating for these tax policies.

For some of the new board members, it took us a long time to get here. The big fight was with the IRS and what they were doing to our people. We hope that the IRS is listening to understand that we strongly feel that we are not taxpayers.

Our U.S. Constitution is very clear, an Indian is not taxed. We still believe that. We feel very strongly that we paid of taxes to the land that was taken by the United States.

Today, the fight is with the states. This week, we're facing a lot of different issues with the State of Washington on fuel. We're facing some issues in Oklahoma with the governor.

There's a lot of things that we are facing today which it is causing a crisis in some

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of these areas. We're asking, where is our federal partner on these issues? Is it Treasury?

It's not the Bureau. It has to be with the IRS and getting to interpret the definition of our sovereignty as it applies to the states. Dual taxation has been a big issues and continues to be an issue in Indian Country.

We're already sharing our revenues with the states now which we really don't want to do because we feel that this land that we sit on, on our reservations, it belongs to us. It doesn't belong to the State of Washington. It doesn't belong to the governor.

It belongs to the Lummi people, same with these other tribes. So what we're seeing and understanding is that so many of these things that we want to begin to discuss with the committees that Ron just mentioned is that we want to request a formal request on record here right now to meet with the economic committee with our TETRAA folks. I need to say that before I forget.

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But we are making a formal request, Mr. Chairman, to sit down with the people involved at TETRAA to talk about the economic policies that we want to build on. One of the provisions that we want to begin to get our minds around is the treaty provisions, within the treaties. Some of these treaties are very clear on Indian trade.

And you can hear that shortly from the Corkadem (phonetic) folks that are here to talk about their victory with the Supreme Court on Indian trade. And we feel very strongly that some of these treaties allow us to continue to build our economy through our treaty. And that was kind of the next step as we were going with Treasury was to begin to strengthen our economy through our treaties.

And you look at our treaty, for example, it was very clear that we agreed not to trade with Canada. That was it. So the economics of our treaty we feel is very strong.

It's time to begin to look at the

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agreement that we made with our land in exchange for rebuilding our economic. We want to do it through our treaties. We want to do it through our sovereignty, without interference from the state, without interference from the IRS even.

That money that we generate goes right back into your economy. We're doing it right now today with our fishing economy. The House Ways and Means passed a bill in 1984, all our income.

Our fishing income is tax exempt now. And we're living that already under the treaty. So there's no reason why the United States can't figure this out.

It's over 40 years now we've been paying taxes on our income. Nobody said a darn thing about that. And it's very clear what the Congress was willing to do was recognize the treaty provisions on our fishing income.

Now we're asking that the income that our people make on our land should be tax exempt.

We're asking that the land that we sit on should be tax exempt. So a lot of these things, the

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promises that we feel under that treaty we still will remind you as United States representatives.

You represent the United States. We're asking you for some help in getting these things straightened out while you're still here.

I've been doing this over 20 years on taxes. Our leaders before this fought this issue ahead of me.

So today, we're asking that we step up and understand that we need your help with the states on bill taxation. And we're asking that the IRS step in and listen to what's going on, what the states are saying on their ability to reach in and say that's their money. We want to fix that in a way that it creates a way that lets us rebuild our economy and create jobs for our people.

The goal that you want to see -- I listen to these meetings, you guys. And it seems like we're missing the mark on some of these areas in getting our people out of poverty. What I don't hear is that we want access to the

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capital, but you're not lifting our people out of poverty.

You're hearing with the fentanyl crisis. You're hearing these things happening. But it's the poverty that's causing it. And those are the things that we need to look at when you look at our economy.

How do you lift our people up, and what needs to happen? We need to create some good business decisions and good jobs for our people without interference again from the outside entities. You can't create a job on the reservation without asking permission from anything.

The state has to step in and they have their say. The IRS has their say. These corporation things that we want to happen, I hope they happen.

These corporations are important and jobs on the reservation are important. There's no reason why the United States can't acknowledge that. It shouldn't take six years to do this.

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I've been sitting in these meetings for over six years, and it seems like we're in the same place we were six years ago. The general welfare things have taken too darn long.

What I'm worried about is these audits.

Mr. Chairman, these audits that we put a moratorium on, what's going to happen? Are they going to go back ten years since we started?

I don't know.

I'm very concerned on the IRS' ability to how far they're going to reach back once they come back in. And then the training, we ask for training in that bill. The IRS agents who are supposed to be trained, have they been trained? I haven't heard that.

Some of those IRS agents that we worked with in the past, they have no rules how they came into Lummi. They walked in anytime they want and said anything they wanted. That wasn't a good way to approach the government.

So we put that right in that bill. We wrote that bill. I hope some of these folks have

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read it and understood what we were trying to do.

We'll stop the IRS from coming in and dictating to us what we can and can't do with our own money.

That's what that was about. Same with NIGC, I feel very strongly that they have no right to be coming in and tell us how we spend our money. So we're very concerned about what's happening.

But again, Mr. Chairman, we're back here making a request to the economic side of the committee. We're asking that the Treasury step in and take a look at the conflicts that we're seeing in Oklahoma. We're asking what's happening in Washington State with our fuel.

We're asking that the governors in the State of Washington who have decided that he can apply fees to our fuel. And we're seeing the capital climate pledge act in Washington State where fees are being treated the same as taxes. And these fees are the same as taxes as we see it.

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It's 70 cents a gallon on our fuel that we're paying right now. And the state has no right to be doing that to a sovereign nation. We did not agree to those fees.

We did not agree to how they rolled it out and then be told that you have to pay up just like everybody else. That's what we were told by our governor. So we're very strongly that the Treasury has a role somewhere and with our economy.

We're very anxious to see a plan roll out that makes sense to us that shouldn't take two or three generations to do this. Gaming has been here for 40 years now. It came a long way.

I think I heard her say we're up to 40 billion now. When we started, it wasn't about regulating. It was about their concerns. It was more about prostitution and organized crime. That was it.

None of that's here. So why are they regulating other things that they shouldn't? The only concern I heard was when that thing started.

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Now we're kind of getting into the things that they shouldn't be looking at.

So Mr. Chairman, staff of the Treasury, thank you. I congratulate Fatima for her chairmanship. We look forward to her leadership and know it will do good.

So I'm here to introduce some of our members here from TETRAA and tribal leaders from Nevada and Oklahoma that are here, Mr. Chairman.

Again, on behalf of the Lummi, thank you. (Native language spoken.)

CHAIRMAN ALLEN: Thank you, Councilman Cagey. There's a number of issues that you raised. And so we'll need to circle back with you in terms of responses.

But one of them is the training. It is something we didn't talk about. We are aware that the GWE subcommittee's charge is one that helped negotiate the regulations themselves. Once we get that done, then we're engaged with IRS with regard to training. But training is going on right now.

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And so I would turn to Steve and Carmen because I've been invited to participate with some of the new IRS -- IRA, IRS -- IRA agents. And so if people like you, Henry, were looking at other tribal leaders that would like to participate, that's something that they do on a regular basis. So Carmen or Steve?

MR. CHAMBERLIN: Sure. Thank you. And Chairman Allen, you're absolutely right. We have for over 20 years now had a protocol-based training that all revenue agents working with tribal governments go through.

In fact, when I came into this position, I attended that training myself just in recognition of the importance of respecting the government to government relationship and the protocols that are required in engaging with tribal nations. But I would -- and I'll let Carmen add anything in particular on the training that she would like. But before I do, if anyone at Indian Country or any tribal nation feels like an IRS employee is not respecting the protocols

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and is not abiding by that and treating your nations with the respect that they deserve, contact us immediately.

CHAIRMAN ALLEN: Okay. Thank you, Steve. Carmen, do you have anything to add to it?

MS. ZUCKER: I think one of the things just to follow up on the training, we do provide this protocol to all specialists -- tax law specialists that joined the Office of Indian Tribal Governments. There was also a suggestion made. I don't remember if it was the last TTAC or the TTA before that one-time training on protocol is not sufficient, that we should be doing this on a regular basis. And we took it back, and we are now providing protocol at least on a yearly basis to all ITG specialists. And we do look forward to working with the TTAC on training with respect to GWE.

CHAIRMAN ALLEN: Thank you. Okay. Next speaker.

MS. SCOTT: Hello, my name is Sharon

Scott. I'm with the Seminole Nation of Oklahoma.

I respectfully ask that I can read a statement from Stephanie Lambert who was unable to enter into the building today.

She's one of our Commissioners, and she's also a general counsel member. The statement that she prepared is in an error of self-determination, tribes are still fighting daily for their right of survival. The U.S. Supreme Court in McCulloch v. Maryland noted the power to tax involves the power to destroy.

This is the current tactic that the State of Oklahoma is attempting to destroy the Seminole Nation of Oklahoma. The Seminole Nations recognize reservation is less than one county in rural Oklahoma. Therefore, the bulk of our own generated revenue would derive from our taxation jurisdiction.

The Seminole Nation needs assistance at the federal level to stop states from attempting to diminish tribal sovereignty one policy, one court case, or forced compact at a

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time. At this time, we are fighting over car tags, something that has been a nonissue for 30 years. We are constantly faced with an option to compact or litigate, each costing time, effort, and money not going to help our people.

Further, we cannot keep fighting for our rights in court and rely on judges to maintain legal precedence. We have been shown time and again courts willing to strip away rights of tribes. We know that nothing in Indian Country is done in a vacuum.

Every single case that concerns one tribe will have an effect on all others. At this time, it's time for the federal government to uphold their treaty obligations and reaffirm that tribes are sovereign nations that have government to government relationships with federal government and not states. Thank you.

CHAIRMAN ALLEN: Thank you. Are there any other tribal leaders or designees? Go ahead.

MR. BLANCHARD: Good afternoon, Chairman Allen, rest of the esteemed colleagues,

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and folks here from different organizations. My name is Joseph Blanchard. I'm the treasurer for the Absentee Shawnee Tribe in Oklahoma.

And I appreciate the opportunity to enter an opinion and enter some dialogue with the groups and especially you guys as the TTAC organization. First and foremost, I want to say that I appreciate the comments that each of you have provided on behalf of tribal nations throughout the United States. There are over 570 tribal nations.

And we don't all speak the same. We don't all dress the same and the way that we interact. But that being said, overall, we all are fighting the same battles with our individual states, our individual municipalities.

And that is the stripping of our rights. And when we talk about the rights, our Declaration of Independence is one of our most revered documents. And so for us as individual Indian tribes, tribal nations, our constitutions, we have similar documents that we abide by.

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We have similar rules and regulations, bylaws that we adhere to. As the treasurer, besides the roughly nine documents that I have to adhere to as a tribal leader, I also have to adhere to the OMB circular, IRS, and all these other regulations that exist from the federal government that are imposed on my tribe and being able to report the single audit act. But a lot of why I'm here today, of course, is to represent my tribe and to illustrate some of the issues that we face.

My colleague here, Ms. Scott, talked about the tribal tag issue that's going on in Oklahoma today. It became a big issue this past fall. But the other is dealing with this specific governor, we have not had a leader in our jurisdiction, in our state, since almost the 1800s or early 1900s that has been this contentious with tribal nations.

One of our great tribal leaders currently, Chief Anoatubby of the Chickasaw Nation, he talks about the relationships that we

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have there at Oklahoma. There are 38 tribes in Oklahoma, federally recognized. And when we think about the economic impact, that was one of the things that I heard earlier.

You're either part of the solution or you're part of the problem. Indian people have been dealt this hand historically. And what we've been trying to accomplish since the '70s, it is self-determination. It is self-governance.

Having that ability to be your own individual, to be your own jurisdiction and deploy ways to advance your society. And for me when I think of gaming, that is the avenue that most tribes have utilized in the last 30, 40 years. My tribe was one of the first in Oklahoma to sign the original compact there in Oklahoma back in the '90s.

And it was one that was utilized throughout Indian Country, not just in Oklahoma but across the U.S. as the example, the template that came from most compacts. Now that being said, I agree with the sentiments of my other

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colleagues. We've talked about revenue that we generate goes back to programs and services that we provide to our tribal communities.

But not only that, the federal funding we receive for federal highways, Department of Transportation, the comment that Ms. White Horse mentioned about her reservation, country lines or lines of jurisdiction stop at where reservations begin and end. That's no different in Oklahoma.

Those are things that we fight and argue about, even amongst ourselves, for those dollars.

And we are competing against ourselves at Native people trying to get those extra dollars to our economies. But the point that I want to discuss here today or just leave you with is that economically, the diversification of our economy, that's what all tribes are trying to do.

Yes, we use the gaming as the vehicle -- the initial vehicle.

But there are tribes out there today that are trying to diversify. And I like the ideas that have been presented today and that

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have been reconfirmed that Indian communities have expertise. They have knowledge.

Fifty years ago, we weren't at this table. We do have a seat today. And we don't want the crumbs. We want our piece of the pie. But let us do it in a way that we think that is necessary for our people because the monies that we generate in our economy helps not only our tribal member individually, but it helps the state governments.

It helps the federal government because now we provide that assistance that helps take those individuals off of those general welfare programs that so many are -- because of dealing with poverty. But I just want to leave you with those comments because in the big scheme, I like the one comment, lead or get out of the way. Let us do what we need to as tribal leaders. That's why I'm here today is to express that for my people. Thank you.

CHAIRMAN ALLEN: Thank you, sir. And we deeply appreciate the spirit.

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MS. BENJAMIN: (Native language spoken.) Good afternoon. I'm Melanie Benjamin, and I am the chief executive or the tribal chairperson for the Mille Lacs Band of Ojibwe in East Central Minnesota.

And I've been honored to be able to serve my community since 2000. I've been elected every four years. And so that's been a privilege.

And when I first started with the Mille Lacs Band as a Commissioner of Administration, we had 80 employees. And we just didn't have the necessary resources to provide economic development and housing and all of those services that people need to have the good life. And so we looked at all the different opportunities.

We established partnerships with the federal government, at the state levels, to be able to see how we can come together to provide services for our people. And so I want to say to all of you, thank you for your commitment to

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Indian Country and coming up with solutions that will benefit all of us across Indian Country. And one of the things that we have implemented is trying to provide as many services that we can for our members from all aspects, from health to education and everything in between, making sure that our elders are our priority.

And when we had the opportunity to provide economic development and get some revenue, our first priority was our elders and our cultural responsibilities to make sure that they were comfortable. And then as we're going forward now, is there going to be the opportunity where the IRS comes back and says that we have these guidelines that may not necessarily be beneficial to us at the reservation level? And as Mille Lacs Band, we want to be compliant across the board with all of our relationships.

So we want to make sure that we get the proper guidelines that are not going to harm our community and go back years. The other tribal leader talked about that too. And the

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opportunity to be able to have viable economic development, not only for the Mille Lacs Band, for all tribes.

We have 11 tribes in the state of Minnesota. And all of us are one of the 580 tribes that are here federally recognized in the United States. And I see tribes that are smaller really struggle with trying to provide services.

And economic development is an opportunity for us to start to cure our social ills. And so when we talk about these tribal chartered corporations, we want to make sure that they benefit us. And when I think about we as the first Americans, we should not be the last to get our tax issues addressed.

And that message is to the IRS. Thank you for your commitment in wanting to work with us too. And a lot of issues out there that we've been struggling with over centuries. And again, at the end of the day, we want to provide the best services, the best way of life for our members and for the next seven generations.

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(Native language spoken.)

CHAIRMAN ALLEN: Thank you, Madam Chair.

MS. McFALLS: I'm going to move this over here a little bit. Oh, that's heavy. I'm Melanie McFalls, and I'm here with our Tribal Counsel Secretary. And we're from Fallon Paiute-Shoshone Tribe in Fallon, Nevada.

And that's Lynette Fisherman right there. I'm Melanie McFalls and I'm the Tax and TERO Administrator for the Fallon Paiute-Shoshone Tribe. I'm also a board director for the Fallon Tribal Development Corporation as well I've served as the former chairwoman for my own tribe, the Walker River Paiute Tribe in Schurz, Nevada.

So there are a few issues I do want to bring up. So first of all, I worked in tribal taxation for 14 years. Tribal tax departments have a duty to collect and enforce tribal tax laws in our reservations.

We license those that conduct business on reservations. But with state involvement,

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this is not allowing tribes to exercise sovereign authority. And this becomes a serious issue.

Another issue, we do have a volunteer income tax assistance program. I have been advocating at different conferences for VITA for other tax departments to have a VITA within their tribes. I see this as a big benefit to our tribal members and plus it puts more money in our tribal member pockets.

The Fallon Paiute-Shoshone Tribe processes tax returns for free. We serve the entire city of Fallon also. And we are the only site that's available and closest to people in Vegas because we are sometimes open year round.

VITA grants are impossible for tribes to receive. We are competing with the local and state governments in getting this funding. So that's a serious issue, and it could really help our tribes.

The state of Nevada consists of 27 tribes. Of that, I think maybe three or four tribes do have a VITA program. But we can't

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compete with the states and the local governments in getting this funding. So that's an issue.

The Office of Intertribal Government that published tax information for Native Americans, I use that booklet that's online. It assists our Native American farmers, people who don't understand how per capita distributions are made, payments to Tribal Council members. And we use that guidance for us to help our taxpayers.

This needs to be updated, and it needs to be better explained in the booklet of how we can better serve our tribal members who sometimes they go to tax professionals that have to do their tax returns because they make too much money to use our VITA program. And it's hard for these tax professionals to understand tax credits for Native Americans. And that's a big issue.

Tribes in the state of Nevada are not tax exempt. We are only recognized as tax exempt upon deliveries to a reservation. We couldn't just go to a local hardware store to buy something and be exempt on purchases.

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We would like to be recognized and be given tax exempt status as any other nonprofit agency or local and state government when we make purchases off reservations. Lastly, fuel tax agreements, the state of Nevada consists of 27 tribes. The State of Nevada recognizes the following tribal governments who have tax ordinances in places that enact their own tribal sales and use tax.

This allows tribes to collect tax revenues for their tribal communities. So there are nine tribes in the state of Nevada that are able to collect 100 percent of their tax revenue.

In exercising sovereign authority, these tribes have the authority and sovereign power to levy taxes.

This is an essential benefit to tribal communities and tribal members that are served. Development and businesses on tribal reservations provide significant tax revenues for tribes. These tax benefits provide for governmental services and operations of various programs.

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Each tribe has a primary responsibility to meeting the needs including promotion of health, security, economic and general welfare of both tribal citizens and nonmembers residing on their respective reservations and colonies. Under the State of Nevada's Nevada administrative code, NAC 365, the State of Nevada, Nevada Department of Motor Vehicles has placed enforcement for the imposition and collection of Nevada fuel taxes and tribal fuel sales on tribes. The purpose for the State of Nevada's collection of fuel tax goes towards the state highway fund for construction, maintenance and repair, and new construction of highways.

The county portion for construction, maintenance and repair, and purchase of equipment including a portion to use solely to repair or restore existing paved roads, streets, and alleys. Tribes are not included in the use of these fund distributions. Cities and counties do not maintain tribal reservation roads nor do most

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tribes have the equipment and capabilities to fund road repairs.

Most tribes have limited accessibility throughout their reservations and colonies. Collections of these fuel taxes would be used for road construction and repairs, equipment including snow removal equipment. Our purpose of use would benefit the variety of services that our tribes provide such as senior center mail delivery, local school bus transportation, Head Start bus transportation, Boys & Girls Club transportation, law enforcement, emergency services, transit services, housing services, infrastructure and local businesses that are located on the reservations and colonies.

In *Merrion v. --* and I may say this wrong and I apologize -- *Jicarilla Apache Tribe*, 455 U.S. 130-140, 1982, the United States Supreme Court held that the tribe's authority to tax derives from the tribe's general authority as sovereign to control economic activity within its jurisdiction and to defray the cost of providing

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governmental services by requiring contributions from persons or enterprises engaged in economic activities within that jurisdiction and that the power to tax is an inherent power necessary to tribal self-government and territorial management. The nine aforementioned tribes is asking for your support in terminating the fuel tax agreements so tribes can continue to exercise their sovereign authority to levy taxes, to continue providing for and improving its services to the respective tribal communities. Thank you.

CHAIRMAN ALLEN: Thank you. Have you submitted -- can you submit those comments to us formally?

MS. McFALLS: Yes, I can give you this one.

CHAIRMAN ALLEN: We'd appreciate that. Thank you. Are there any other tribal leaders in the room that need to speak? Okay. I have two online. So I have Chief Francis from Penobscot and then Tina Abrams from Seneca. So Chief Francis, you're up.

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MR. FRANCIS: Good afternoon. Can everybody hear me okay?

CHAIRMAN ALLEN: Yes, we can hear you.

MR. FRANCIS: Okay. Very good. Good to see you, Mr. Chairman. Chairman Butler, it's great to see you as well, as well as our good friend, Treasurer Malerba, who we're extremely proud of and appreciate her work and not just being appointed historically but also the substance of the work that she provides for Indian Country. So it's great to see you all.

I can't see everyone, so I apologize if I'm missing folks. But my name is Kirk Francis. I'm the Chief of the Penobscot Indian Nation, and I proudly serve as the President of the United South and Eastern Tribes Sovereignty Protection Fund.

We are very concerned obviously that there's no guidance had been issued in 2023 on two topics of the Tribal General Welfare Exclusion Act and the tax treatment of tribally owned chartered corporations. Throughout 2023,

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our understanding was that the IRS and Treasury would be issuing guidance on these matters before the end of the year. But as we know and as you've all discussed today, that guidance has not been issued.

More concerning is that there does not seem to be any concrete time frames or deadlines announced for when that guidance will be issued.

And I hope we can get to that answer of that question. The Tribal General Welfare Exclusion Act was passed ten years ago, and Indian Country has been asking for guidance on tax status of our business entities for several decades now.

There have been multiple consultations held, and we believe the IRS and Treasury have enough information and feedback from Indian Country to develop and issue guidance. Indian Country has long been clear that the lack of guidance on tax status of tribal business entities has stifled economic progress. This is particularly true right now as we look to develop clean energy projects and take advantage of the

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tax credits in the Inflation Reduction Act, particularly the elective direct pay credit.

You set sovereignty protection fund, and most of Indian Country has consistently provided comments that tribal nations want guidance that affirms that tribally owned chartered business entities, whether wholly, jointly, or majority owned, share the same tax status as the tribal government. So we are confused as to what is causing the delay. If the IRS or Treasury disagrees with Indian Country's views, then there needs to be a transparent and honest conversation about that disagreement in efforts to find resolution.

Otherwise, the lack of guidance seems to suggest that the agencies are failing to prioritize these matters which seems contrary to both laws passed by Congress and President Biden's recent executive order which is focused on the next era of tribal self-determination. Given the President's commitment to the next area of tribal self-determination, it now seems

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appropriate for the TTAC to convene a meeting with the Treasury Secretary to talk through these issues and how the lack of guidance is impeding the President's goals. So we're asking that TTAC convene a meeting with the Secretary and that the IRS and Treasury provide Indian Country with a list of any concerns or outstanding issues and a concrete time frame for getting guidance issued on these two topics this year.

As the Treasurer pointed out rightfully earlier, we all know we're in an election year. It is my sincere hope that we have continuity in this administration. But even with that, I think we can all agree that these elections cause some disruption with transitions, people moving on to other adventures, new appointments, et cetera.

And I just would hate to see this conversation have to walk backwards to be started again. So I think the importance that creates certainty around this in an uncertain time is timely right now. So I thank you again, Mr.

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Chairman, for the opportunity to speak on behalf of my own tribe and of course the Great United South and Eastern Tribes in the Sovereignty Protection Fund. Thank you.

CHAIRMAN ALLEN: Thank you, Chief Francis. And we share your frustrations and urgency. I think that we've been sharing that message with the department and IRS representatives here.

So we are working hard at pushing the envelope to get these regulations published -- regulations and/or guidance published this year. Thank you. Councilwoman Tina Abrams, you're up.

MS. ABRAMS: Hello. Can you hear me?

CHAIRMAN ALLEN: Yes.

MS. ABRAMS: Okay. (Native language spoken.) Good afternoon. I'm Councilor Tina Abrams. I'm a 23-year member of the Council of the Seneca Nation. I'm a member of the Wolf Clan.

And I'd like to thank you for allowing me the opportunity to provide comments today on

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behalf of the Seneca Nation. To Krishna, thank you for your hard work and dedication, time, and expertise from the Office of the Tax Policy. Chief Malerba, the TTAC Committee Chairman Ron Allen, and my friend, Chairman Butler, it's good to see you, even though I'm just on screen.

My comments are that the Seneca Nation is growing more and more concerned about the lack of guidance being issued for, number one, the Tribal Welfare Exclusion Act and the tax treatment of tribally chartered corporations. It was our understanding that the IRS and the Treasury intended to issue draft guidance on both of these issues by the end of 2023. As mentioned earlier, this year will mark one decade since the passage of the Tribal General Welfare Exclusion Act which was spearheaded by the Seneca Nation at the NCAI conference in Anchorage, Alaska which I was present.

The topic of tribally chartered corporations has been around for at least a generation. It is now January 2024, and we are

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mindful of the possibility that the Biden administration could come to an end by the time - - by the end of the time this year. I reference the Iowa Caucus, the New Hampshire Caucus. Things are getting scary.

IRS and Treasury still need to issue draft guidance on these two subjects, and conduct conditional consultation with Indian Country and then develop and issue of final guidance in less than 12 months. We worry whether that is possible and are growing quite concerned about the prolonged delay thus far. It is well past time for the IRS and the Treasury to issue guidance on the topics of Tribal General Welfare Exclusion Act and attach treatment of tribally chartered corporations.

We saw numerous instances of guidance being issued and the fall of other topics but actually nothing on these two topics. And the last two TTAC meetings failed to include any transparent conversation from the IRS and the Treasury about any issues or concerns that are

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preventing guidance from being issued. So it seems the Indian Country issues are getting pushed to the wayside by the agencies.

I heard many comments and I echo Chairman Butler's comments earlier. Given that Treasurer Lynn Malerba comes from Indian Country and I've spoken to her directly and she knows how important these issues are to us, we now have to assume that the lack of priority to our issues is coming from the IRS. So the Seneca Nation now asks that you, Chairman Ron Allen, and the other leaders of the TTAC request a meeting with Secretary Janet Yellen so she can hear Indian Country's concerns and the lack of guidance and the lack of any concrete time frames for getting guidance done this year.

We need Secretary Yellen's intervention at this point to ensure that the promises made by President Biden to Indian Country are fulfilled. Chairman Ron Allen, we ask that you request a meeting with Secretary Yellen so that these concerns can be shared with

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her. This situation is absolutely dire.

The Seneca Nation is also asking for the IRS officials attending today's meeting to tell us whether draft guidance will be issued this calendar quarter. It is our understanding that the IRS is responsible for the first draft of guidance. So we would like to hear from someone at the IRS on whether there is draft guidance for both topics that is ready. And if not, will draft guidance be done this quarter?

What exactly is the time frame? We mean no disrespect with our comments, but we are obligated to share with you our ongoing growing frustration and concern about the lack of concrete time frames and unknown issues that are impacting the development of guidance on these important issues. Again, what is the time frame?

We plan to raise concerns to the National Congress of American Indians, the United Southeastern Tribes, and other tribal organizations, including NAFOA with congressional delegation. We urge other Native nations to do

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the same. Although I appreciate all the work that has been done this past few years, it is time that Indian Country makes sure that guidance of these topics get finalized this year. Thanks again for the opportunity to speak, and we sure look forward to answers to our questions. (Native language spoken.)

CHAIRMAN ALLEN: Thank you, Tina. Your voice is certainly one of our strong tribal warrior voices with regard to our tribal sovereignty and advancing our agenda here with Treasury and the IRS. So thank you for your continued pushing us to do our job and to try to help put ourselves in a strong position, including the urgency of getting these things done this year within this administration under President Biden's watch.

Okay. Are there other comments? Yes. Let's see. Well, first, any tribal leaders? If not, let's go to Sue first and then Rob next.

MS. MASTEN: (Native language spoken.)
Treasurer Malerba, Chairman Allen, and TTAC

members, I'm Susan Masten, the interim executive director. With me --

(Simultaneous speaking.)

CHAIRMAN ALLEN: Introduce yourself if you would. Introduce yourself if you would. So for the record, I don't know if I heard it.

MS. MASTEN: Yeah, Susan Masten, the interim --

CHAIRMAN ALLEN: My apologies, Sue. My hearing is going. I'm getting old.

MS. MASTEN: -- interim executive director for NAFOA, Yurok from Northern California. With me today are NAFOA board members, first, Vice President VaRene Martin, Secretary Melanie Benjamin, and Treasurer Amy Minniear. It's NAFOA's mission to strengthen tribal finance and tribal economies.

And as such, we are extremely concerned about the how things are occurring here. And we have greatly appreciated our relationship with Treasurer Malerba and the Office of Tribal and Native Affairs and Director

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Fatima and with TTAC. And we partner with you on a regular basis.

And we have an upcoming webinar scheduled on direct pay for February 5th. And you will also be participating at our spring conference in Florida for updates with TTAC as well as comments from the Treasurer. And so we have officiated this great partnership for getting information to tribes and providing information from tribes to Treasury.

We have seen firsthand the difference that it has made for us to have a voice at Treasury with the two of you and TTAC. And it's evident by here. We have a new champion who is echoing our voice for us and looking after tribal interests as they are looking at tax issues.

What's missing today, though, is we have found as tribal leaders that a lot of our time and energy and limited resources are spent trying to educate the administration and Congress about their trust obligations and the government to government relationship. Even though the U.S.

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Constitution, numerous court cases, treaties, and the Self Determination Act as well as the President's executive order makes it very clear.

What we have found is that when the decision makers from the federal government are at the table, good policy and regulations are made.

What's not happening here and why it is taking so long, 30 years, that's totally unacceptable. And why? Because a decision maker is not at the table. So on behalf of the NAFOA board and the member tribes that Chief Counsel for IRS needs to be at the table.

And the Secretary needs to come to the table to ensure that that voice is heard and that we're able to address those issues because tribal leaders have answers. And we have the expertise and the experience to be able to address those concerns so that we can come out with the guidance that's necessary because that uncertainty has caused harm to tribes. Because it's cost us access to capital.

It's cost us revenue and job

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creations. It's cost us critical partnerships in the areas where we have the lowest income and the most need. And that's not acceptable.

And so we can't wait another year. We need to come to the table and address the issues.

And so that's all we really want to make clear because the tribal leaders are very eloquent in expressing what reality is in Indian Country and what their needs are and what their successes are.

And they've done a wonderful job of that today. We just want for the decision makers to be at the table so we can address the issues.

And so I greatly appreciate and happen to follow the work that you do on behalf of Indian Country.

And we look forward to our continued relationship and we thank you for the opportunity to talk to you today.

CHAIRMAN ALLEN: Thank you, Ms. Masten. We appreciate the hard work.

(Applause.)

CHAIRMAN ALLEN: Appreciate the hard

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work of NAFOA. Rob, go ahead.

MR. PORTER: Mr. Chairman, thank you very much. Robert Odawi Porter, I'm a citizen of the Seneca Nation and a former president of my nation. And I'm the legal advisor to TETRAA, the Tribal Economic and Tax Reform Advocacy Alliance.

I want to thank the leaders from TETRAA who are here. We've been on the Hill for a couple of days and really working with our partner organizations like NCAI and NAFOA and really trying to focus our work on these issues of economy. I have just a few comments in relation to the work of TTAC for everyone's benefit because sometimes it's easy to get disconnected from the history.

And the history we've been replaying these last couple days as we were on the Hill and in our meetings, comments that come in that really respond to the attacks of state governments on our nation regarding taxation. I think invite perhaps a skeptical look from our federal partners about, well, what can I do about

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that? That's a state problem.

But it reminds us that the relationship is framed by our treaties. It is framed by the ongoing respect for that government to government political relationship. But it's against the context of the fact that this nation was founded frankly for colonial mission, to acquire our lands, to acquire our natural resources, even at one point to acquire our children.

And here we are in the modern era. No one really cared. IRS didn't care much. States didn't care much until about 40 years ago because no one had any money.

And here we are today. We're trying to recover and regain economic wealth for our individual people and our tribes. And we still have to fight IRS. We have to fight the state governments. We have to fight the local governments.

And one of the things I just wanted to highlight as a work project, and I don't know

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whether it was an oversight. But if it was, it kind of reflects my point. The President and 17 cabinet agencies issued an MOU at the Tribal Nations Summit in 2021 that called upon respect by federal agencies for the respective treaty rights, treaty obligations of the United States government to protect our nations.

The Treasury Department did not sign that. Why? Is it because the perception was it only related to land issues and Treasury doesn't deal with our lands?

Treaties deal with commerce. Treaties deal with Indians not taxed, the fundamental status that we operate on within this federal government. And I call upon the TTAC to work with the Secretary and the staff to make Treasury a signatory to that MOU, that the Treasury, including the IRS, have an obligation to enforce treaty obligations for our relationship because it is the supreme law of the land.

Not because I say so for any of us because it's in your Constitution. And so I

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think that's a very important umbrella concept to be part of the work product. And I know and applaud the comments from our leaders about the guidance that needs to be issued this year.

But at the same time, the bigger picture of how this Agency operates. And my last thought is just to leave you with a question. Who in the federal government is really responsible for ensuring the preservation of tribal wealth?

Which one agency, one person? Really, no one has ever been designated. It's the President right now whose job it is to enforce those treaty rights because no one in any agency has been given that job.

So that would be the companion piece. I just wanted to share that in historical context about why we're here and what's going on. We need to keep the resources that we're earning in our individuals, our businesses, our tribes, and our families. And grants are great. Don't get me wrong. But we want to keep our own money,

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don't we?

(Applause.)

CHAIRMAN ALLEN: Thank you, Rob.

MR. TEO: I've got some work to do first. I'm sorry. (Native language spoken.) That's how my land knows me by that name. I'm Harris Teo from the Yakima Nation, and I want to thank Ron for recognizing that I'm not an elected official. I'm a truly recovered elected official.

(Laughter.)

MR. TEO: But today we come to you, particularly to the IRS with an issue. Cougar Dam is truly a treaty enterprise. It's truly come out of a treaty negotiated with the United States government in 1855 on the Walla Walla treaty grounds, on the Walla Walla treaty grounds by two representatives from the United States government and by roughly 2,500 Yakimas on that Walla Walla treaty grounds.

And what was important to those 2,500 Indians and those 14 chiefs that were there was

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travel and trade. Travel and trade, that was what we were doing in 1855. No, I take that back, 1854 and prior to the treaty.

We traveled and trade throughout this country. And in the folio notes of the treaty, the government recognized that. The government assured us that we would be able to travel and trade freely on any highways that were constructed by the government, any highways constructed by the government.

Now they also went a step further. In the folio notes, they assured us that if we were in New York -- New York must've been here. I don't know at that time. But in New York, if we purchased goods in New York, the government would pay to have them transported back to our reservation if it was necessary.

Now we haven't gone to that extreme yet to ask the government to pay for our products, transportation. But it's in our treaty. It's in our treaty.

Now Cougar Dam has been to two Supreme

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Courts, one in Washington State. We won 7 to 2 in the Washington State Supreme Court. The Washington DOL did not like that loss, and they drove us all the way to the United States Supreme Court. And we won there 5 to 4 six months later after the Washington State Supreme Court decision.

Now you would think that we would have no reason to be here today or anywhere amongst these agencies here. With those two Supreme Court reasons, why are we here? Why are we here?

Why do we have to come and stand on this piece of property today and kind of lament to you what our issues are? All we are is a business. That's all we are, just a business that deals with Indian tribes, strictly Indian tribes.

Now the Department of Licensing in the State of Washington continued this fight after August of 2019. They still continue to pick at the sovereignty, the treaty right of the Yakima Nation. They still continue to -- through their

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regulatory authority, they feel like they can come and diminish the treaty rights of the Yakima Nation and its members, and its members.

The Yakima Nation is a tribe that encourages individual entrepreneurship amongst its government businesses. They encourage individual entrepreneurship. They license them. They regulate them.

They've done that since the early '60s. They regulate our fishing since the early 1900s. So I guess what I'm saying is we have a little bit of experience regulating our membership, a little bit of experience regulating our membership.

And that's how we've won at the Supreme Court. We've been there seven days, the Yakima Nation. We've never lost a case yet, seven times.

I say that facetiously. We did lose one. I need to correct myself. We did lose one.

It's an ad valorem property tax case which many of our tribal members felt like we should've

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never took on.

It was something that at that time we couldn't win. Today we think differently. We think with the tools we have, we think we could take that on, with the tools and the knowledge that we gained in the last 45 years.

So what we're here today -- and we appreciate all of your effort. Good luck. I'm sorry to hear that you're leaving our table. Sorry to hear we're leaving our table.

But we appreciate the time that you gave us, the effort that you gave us, each one of you. All of us that travel, we come here for important reasons, important causes. Mr. Allen, I think he lives back here, Chairman Allen.

This is where we see him, and he's just a neighbor to us. But we see him here in this town. What we are looking for today, what we are looking for today out of this group, out of this side of the table, the IRS, you regulate the fuel terminals that we deal with.

You regulate the fuel terminals that

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we deal with in every state. Now all of the tribes, the trading partners that we have, we received licenses from them to be able to conduct business within our boundaries of the reservation. From each one of the tribes, we receive a license.

We never asked for a license from the state of Washington but we got one. They sent it to us. They even worked with us how to report because we don't fit in their reporting scheme.

Well, four and a half years later, they weren't happy with the way we reported after they gave us direction. So now today they are threatening to revoke a fuel license that they gave us that we never applied for. That's how we access our product. That's how we access our product.

So even today, they still threaten our tribal member owned business that's licensed by the tribe. By ever tribe we do business with, they're licensed. So they're not only picking at a tribal member owned business.

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They are also picking at every tribe that we have as a trading partner which are roughly 32 of them. We do business in 12 states of the United States. We have a trustee that's obligated by the President's signature in 1859 to protect our people, protect the things that you assured us you would protect, our travel and our trade with our trading partners.

You assured that you would do that. Now Treasury has an opportunity to do that today, to recognize those tribal licenses that are issued, to recognize the Indian trader's license that's being talked about so that we can access that without state interference at all. We don't need the state in our business.

The state should not have the opportunity to regulate what we do. It's between you and us, between you and us, the federal government. Because of that treaty, all of us are here talking about our treaty rights today, every single one of us that's dear to our heart, that's underneath our foot everywhere we go.

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We move our track. It's because of our treaty. Our elders left that opportunity for us. Our elders left that for us. They may not have been your elders that negotiated our treaty, but you represent them today. You represent them today.

We're asking for a real simple thing.

We're looking for a real simple thing. Now my leaders would've been here today, but they're having elections today. So they're a little bit skittish. Thank you, Chairman. Thank you. Thank you. Have a good day.

CHAIRMAN ALLEN: Thank you, Harris. Can we make a request to you? I know you made really good, strong statements and reflecting on the treaty, Yakima Nation treaty, and the basis for the Cougar Dam decision that is relative to intertribal commerce. And if you could put that into a statement for us, we would love to be able to put that in our record. We'd appreciate it.

MR. TEO: We'll do that, Chairman. Thank you.

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CHAIRMAN ALLEN: Okay. And James our address now is Alaska Airline No. 4.

MR. TEO: We were on that flight that has the most duct tape on that door.

(Laughter.)

CHAIRMAN ALLEN: Okay. Oops. I think that is the last comment -- oh, we got one more?

MS. JOHN: Hi, I'll make this brief. Thank you for giving us a platform to speak and voice our concerns. I'm here on behalf of the Coushatta Tribe of Louisiana. My name is Morgan Olivia John. My title is Legislative Assistant to the Council.

I'm here speaking on behalf of Vice Chair Crystal Williams who also sits on the board of USET SPF, Sovereignty Protection Fund who could not be in this room unfortunately. And I would be remiss to not speak on behalf of her. She would talk about how we came from nothing, just two generations, three generations ago.

Our families grew up with dirt floors and they lived well below the poverty line. And

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really rural, deeply isolated part of Southwest Louisiana. And we built our economy on the beautiful artwork of our women, pine needle and raffia baskets.

And that was the way we were able to move about the world. It was our way of diplomacy. It was a way of feeding our families.

And that's now changed due to our gaming revenue.

And one thing that she would really stress on is the fact that we are more than capable of regulating ourselves. We are more than capable of that, all of us here in this room. And that the more monies that stay within Indian Country, it goes directly to our people.

It's the difference between them being able to afford medical bills for their spouses who are non-Indian people and many other things that I cannot encompass in a very brief summary.

So I thank you again for acknowledging the fact that our lives are completely social politically nuanced and by encountering in this dialogue with

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TTAC and with the people here in this room. And I would hope to see that live well beyond my lifetime.

And I thank you all for the work you're doing here today. And we're always educating others, mostly federal agencies, about how we regulate ourselves, what we would like to see done in our communities and our nations. And it's one of the more bittersweet paradoxes of the Indigenous existence, but it's something we cannot really escape.

And most of us are usually happy to do it. So I'm also part of the TETRAA, Tribal Economic Tax Reform Advocacy Alliance, as well. And I would just like to affirm all the statements with my colleagues that my colleagues have made, the people in this room have made, and to remind you that Tribal Affairs, Indian Affairs is not niche.

It's not to be sidelined. It is an integral part of American policy and so should federal Indian tax policy. It should be treated

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as such.

So invite you to continue this work. I thank you for being here, for being open to this. I don't think any of the elders that told me about their lives today would think we would be in this room. So I would like to acknowledge that. I'm honored to be here. Thank you. (Native language spoken.)

CHAIRMAN ALLEN:; And thank you. Oh, a second bite of the apple here.

MR. CAGEY: I know. One more bite, Mr. Chair. As a recommendation, Mr. Chair, I've been coming to these meetings for a long time since it sounds like you've fixed the FACA problem. As a recommendation, maybe you can put us ahead of the line here instead of sitting here all day at the next meeting.

We'd like to have some time to comment ahead of time. Give us the time because a lot of us travel a long time and some of us are getting back tonight and early in the morning. But we'd like to recommend that you think about putting us

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ahead of the pack here so that you can do your business and we can do ours and go home. But it'd be nice if we could just say our thing and leave. (Native language spoken.)

CHAIRMAN ALLEN: Okay, got it. All right. Thank you, Henry. Okay. I have -- Madam DFO, I have two items of business. One, I forgot during our tribal committee updates, we were going to propose a letter coming from us to the Treasury regarding consultation on the part-time 401(k) proposal -- proposed regulation. So I think what we like because now we're no longer under FACA that we can actually write a letter to the Treasurer or to the Secretary.

MS. ABBAS: Yes, so I think you wanted to make a motion to send that draft letter to Treasury. So we would just need a second.

CHAIRMAN ALLEN: I would so move, and I just assume that it would be under my signature on behalf of the committee, correct?

MR. BUTLER: Second.

CHAIRMAN ALLEN: Yes, there's a

second.

MS. ABBAS: Thank you. Everyone voting in favor.

(Chorus of aye.)

MS. ABBAS: Opposed? Vote passes.

CHAIRMAN ALLEN: And then my second question is I don't know if we confirm the next date. I thought it was -- I had it written down April 23rd. But I don't know if we've confirmed that.

MS. ABBAS: Yes, we confirmed the cash room is available. So you would just need a motion to have that as the next TTAC date.

CHAIRMAN ALLEN: So moved.

MR. BUTLER: Second.

CHAIRMAN ALLEN: And a second.

MS. ABBAS: All those in favor.

(Chorus of aye.)

MS. ABBAS: All right. Motion passes.
And then, Chairman Allen, I believe you are providing a tribal closing.

CHAIRMAN ALLEN: Yes.

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MR. MICKLIN: Mr. Chair, we were going to, I believe, move the subcommittee charter.

MS. MALERBA: I think there's a workgroup that's going to work on the subcommittee charter.

CHAIRMAN ALLEN: Yes, we're appointing a workgroup. We have -- right now, we have five of us that are on it. Will, if you're interested, we can certainly put you on.

MR. MICKLIN: I get it. Thank you. My apologies.

CHAIRMAN ALLEN: Okay. So pray in your own way, in your spirit if you would folks.

So Heavenly Father, we always ever thank you, that your wisdom is in our hearts and in our minds. We're always ever thankful you're caring for all of our many needs.

We pray that you're with us and that we have open ears and open minds, that we're thinking through the many asks and many requests of the tribes to the department and to the federal government. And we ask that we work

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closely and work well together for our mutual interest. We care a lot about the goals and the objectives of the tribes to be able to care for our people.

We continue to say thank you to you and ask that you continue to bless our communities. Bless it in the ways that are so ever special from our children to our elders to our veterans. And we ask that you bring everybody home, back to their families and communities safely. We pray all this in Christ Jesus' name. Amen.

(Whereupon, the above-entitled matter went off the record at 5:22 p.m.)