

U.S. DEPARTMENT OF THE TREASURY

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TREASURY TRIBAL ADVISORY COMMITTEE (TTAC)

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THURSDAY
SEPTEMBER 7, 2023

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The Advisory Committee met in the Cash Room, 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
RODNEY BUTLER, Member
WILL MICKLIN, Member
CORA WHITE HORSE, Member

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
DANNY WERFEL, Commissioner, IRS
EDWARD KILLEN, Commissioner, Tax Exempt & Government Entities, IRS
FATIMA ABBAS, Director, Office of Tribal and Native Affairs, U.S. Department of the Treasury
JONATHAN DIXON, Senior Advisor, Financial Crimes Enforcement Network
SCOTT VANCE, Associate Chief Counsel (Income Tax Accounting), IRS

HOLLY POTTER, Associate Chief Counsel
(Passthroughs and Special Industries), IRS
RACHEL LEVY, Associate Chief Counsel (Employee
Benefits, Exempt Organizations, and
Employment Taxes), IRS
CARMEN ZUCKER, Program Manager, Office of Indian
Tribal Governments, IRS
SEQUOYAH SIMERMEYER, Chairman, National Indian
Gaming Commission
JOEL WILLIAMS, Deputy Solicitor for Indian
Affairs, U.S. Department of the Interior
KATHRYN ISOM-CLAUDE, Deputy Assistant Secretary
for Indian Affairs for Policy and Economic
Development, Department of the Interior
JACK JACKSON, Tribal Liaison, Office of
Congressional and Intergovernmental Affairs,
U.S. Department of Labor

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

1:01 p.m.

MR. VALLABHANENI: This meeting of the Treasury Tribal Advisory Committee is called to order.

For those of you who don't know me, my name is Krishna Vallabhaneni. I am the Designated Federal Officer for the TTAC and also the Treasury -- I'm sorry, yes, Treasury Department's tax legislative counsel.

So before we can proceed I need to call the roll call of the members, so I will do that right now.

Chairman Ron Allen?

CHAIR ALLEN: Here.

MR. VALLABHANENI: Vice Chair Sharon Edenfield?

VICE CHAIR EDENFIELD: Here.

MR. VALLABHANENI: Vice President Will Micklin?

MEMBER MICKLIN: I am here. Thank you.

1 MR. VALLABHANENI: Chairman Rodney

2 Butler?

3 MEMBER BUTLER: Here.

4 MR. VALLABHANENI: Councilwoman Cora

5 White Horse?

6 (No response.)

7 MR. VALLABHANENI: Councilwoman White

8 Horse, can you hear us?

9 MS. MALERBA: She's not on.

10 MR. VALLABHANENI: Okay. A quorum
11 being established, next quick order of business
12 will be to approve the minutes from our last TTAC
13 on June 14th.

14 I'll turn it over to Chairman Ron
15 Allen with the opening prayer.

16 CHAIR ALLEN: Thank you, Krishna. So
17 please pray according to your own way in your own
18 spirit, if you would. I don't speak my language
19 and I apologize for that. I've always had deep
20 appreciation for Chief Malerba who knows her
21 language well and has always conducted gracious
22 prayers.

1 But anyhow, Gracious Father, we come
2 to you this afternoon, always ever deeply
3 appreciative of your Heavenly Spirit, always
4 surrounding each and everyone us, always caring
5 for our needs. And we have great trust and
6 comfort that you're caring for all our needs.

7 We ask that your Heavenly Spirit would
8 be in our hearts and minds as we engage in this
9 subject matter that is very special to the
10 Treasury and the Internal Revenue Service as all
11 their areas of responsibility applies to our
12 tribes and to our nations through Indian Country
13 and we ask that you continue to guide us as we
14 engage in all these different subject matters
15 throughout this afternoon.

16 We're always ever thankful that your
17 healing hand is always looking after each and
18 every one of us, that those who are in need of
19 your healing hand, including those who have lost
20 loved ones, that you be with them and help them
21 through the grieving process. We're always
22 grateful that you care for our veterans, those

1 who are serving now and those who have served,
2 that you continue to care for them.

3 As we continue on in our stewardship,
4 as you provide us skills and talents, we pray
5 that we use them in a way pleasing to you and the
6 people that we serve. We pray all this this
7 afternoon in Christ Jesus' name. Amen.

8 MR. VALLABHANENI: Thank you, Chairman
9 Allen. Next, we'll move for approval of the
10 meeting minutes from the TTAC meeting on June
11 14th, 2023. I received the minutes and reviewed
12 them and they will be posted on the TTAC website
13 on treasury.gov, webpage of treasury.gov.

14 Can I get a motion to approve the
15 minutes for the record?

16 CHAIR ALLEN: Ron Allen, Chair. I
17 move that we approve these minutes.

18 MR. VALLABHANENI: Is there a second?

19 VICE CHAIR EDENFIELD: I second.

20 MR. VALLABHANENI: Okay. So let us do
21 a quick vote on that motion.

22 Chairman Ron Allen?

1 CHAIR ALLEN: Yes.

2 MR. VALLABHANENI: Vice Chair Sharon
3 Edenfield?

4 VICE CHAIR EDENFIELD: Yes.

5 MR. VALLABHANENI: Vice President Will
6 Micklin?

7 MEMBER MICKLIN: Yes.

8 MR. VALLABHANENI: Chairman Rodney
9 Butler?

10 MEMBER BUTLER: Yes.

11 MR. VALLABHANENI: Okay. Try once
12 more. Councilwoman Cora White Horse?

13 (No response.)

14 MR. VALLABHANENI: Okay. The motion
15 having been passed, I'll next turn it over to the
16 Treasurer of the United States, Chief Lynn Malerba
17 who will be introducing the Commissioner of
18 Internal Revenue.

19 MS. MALERBA: Thank you, Krishna.

20 I am very excited today to introduce
21 the new IRS Commissioner Danny Werfel, who serves
22 as the 50th Commissioner of the Internal Revenue

1 Service. As Commissioner he presides over the
2 nation's tax system which collects approximately
3 4.1 trillion in tax revenue each year,
4 representing 96 percent of the total gross
5 receipts of the United States.

6 Commissioner Werfel oversees an agency
7 of over 85,000 employees and an annual budget of
8 more than \$12 billion and is charged with leading
9 the modernization of IRS. Should be easy, right?

10 But, Commissioner, we are so excited
11 to have you attend the Treasury Tribal Advisory
12 Committee. We look forward to hearing from you,
13 But I also wanted to say thank you for graciously
14 meeting with me shortly after you were installed
15 as the Commissioner and with Fatima because we
16 know that our tribal interests are at your heart
17 as well as the rest of the United States
18 population. So we appreciate you being here and
19 we welcome you.

20 COMMISSIONER WERFEL: Thank you, Chief
21 Malerba, and other members of the committee. As
22 I am getting ramped up in my role as IRS

1 Commissioner I have an immediate understanding
2 that TTAC provides critical support to us at the
3 IRS and to Treasury to ensure that we are
4 fulfilling our mission towards Indian tribal
5 governments, and in all the work we do with
6 tribal nations this advisory committee is the
7 important link between the IRS and Indian
8 Country.

9 I understand TTAC remains a consistent
10 source of advice and feedback to us, ensuring
11 that we are best positioned and know how to
12 respond to tribes' issues and concerns, and I
13 personally want to thank members of this
14 committee for your service and for your
15 dedication to furthering Treasury and IRS'
16 relationship with Indian Country.

17 We're proud of our long history in
18 working with Indian tribal governments. For more
19 than 20 years our Indian Tribal Governments
20 Office, or ITG, has coordinated with tribal
21 nations on tax matters. Our ITG Office is our
22 critical single point of contact for tribes, and

1 we have ongoing efforts in this area. And our
2 goal is that we honor the diversity in our nation
3 and we strive to serve all taxpayers. And that
4 has meant working diligently over the years to
5 have government-to-government relationship with
6 tribal governments.

7 And there are many issues that we have
8 worked on and will continue to work on which we
9 intend to and have already, we believe, resulted
10 in improvements in taxpayer service and guidance
11 that increasingly should be working better for
12 everyone.

13 Our ITG Office will continue to play
14 the point on this to help us and the broader IRS
15 identify and better serve the needs of tribes.
16 And we can do that through a variety of different
17 efforts we have started and done in educational
18 initiatives and other efforts to foster voluntary
19 tax compliance.

20 I want to highlight a particular
21 example of our commitment in working with tribal
22 governments; and I know that this is an issue

1 that's front and center for this committee, and
2 that is moving forward how we're implementing the
3 Clean Energy Tax Credit and the elective payment
4 provisions of the Inflation Reduction Act.

5 The Act's elective pay provisions
6 allow tribes that have generally been unable to
7 use tax credits because of the no income tax
8 status and having no income tax liability, but
9 now under the Inflation Reduction Act there's an
10 opportunity to benefit from these new Clean
11 Energy Tax Credits. And that will start in tax
12 year 2023.

13 Tribes will now be eligible to receive
14 payment from the IRS for the value of the credits
15 that they qualify for under the Inflation
16 Reduction Act. And obviously there's a lot of
17 work that goes into standing up these provisions.
18 We've issued proposed and temporary regulations.
19 We're communicating with stakeholders about the
20 processes that are under development for these
21 elective payments.

22 Organizations that believe they

1 qualify to claim elective payments should not
2 wait until tax time to take action. The work has
3 already begun. In fact, the IRS is requiring
4 eligible taxpayers to complete an electronic pre-
5 filing registration process in advance of tax
6 season '23. To help with this effort we've
7 posted FAQs on [irs.gov](https://www.irs.gov) that provide an overview,
8 discuss eligibility, what are the steps that
9 should be taken to make an election, and other
10 applicable rules. We have online publications on
11 this issue that specifically is for Indian tribal
12 governments.

13 I would imagine there are still
14 questions, and the team here is ready to engage
15 and make sure that we understand the questions
16 and that we're providing you the best advice,
17 counsel, and information in the clearest possible
18 terms. And we have more information coming
19 though. I should also mention that we are not
20 completed yet in all the various guidance
21 documents that we will be issuing on these
22 important provisions. This will continue into

1 late this calendar year.

2 I just want to lift up and say that I
3 can assure you that under my leadership IRS will
4 remain absolutely committed to providing outreach
5 and education to tribal nations to coordinating
6 with them, to listening to the advice, the
7 concerns, the input from this committee. We're
8 absolutely energized by the work of this
9 committee and really want to make sure that we're
10 being as responsive as possible.

11 So again thank you to the members of
12 the TTAC for your dedication, your service to
13 tribal governments, and in particular in this
14 setting your service to our tax system. And I
15 look forward as I ramp up to continue to work
16 with you to gain an even better understanding of
17 tribal nations, their issues, their concerns so
18 that we can work together. So with that I'll
19 pause and give it back to you, Chief.

20 MS. MALERBA: Thank you very much.
21 And we really are very excited to have you here.
22 And I think we'll turn it over to our committee

1 members for any comments.

2 MR. VALLABHANENI: Chairman Allen, you
3 want to proceed?

4 CHAIR ALLEN: Yes, thank you, Krishna.

5 So thank you and congratulations in your
6 appointment and condolences for all you have to
7 do.

8 (Laughter.)

9 CHAIR ALLEN: But we deeply appreciate
10 both you and the Commissioner for tax exempt
11 governmental entities as well.

12 I'm Ron Allen. I'm the chair for the
13 Jamestown S'Klallam Tribe, a small tribe west of
14 Seattle, about 70 miles. And I've been the chair
15 for 45 years, so I've been at the helm of my
16 tribe for quite some time moving our agenda
17 forward with regard to what we call self-governance
18 and self-reliance, two concepts that are
19 critically important, and both are very relevant
20 to the subject matter are with Treasury and the
21 IRS.

22 I have said numerous times -- I

1 repeated something this morning that some are
2 going to hear again -- is we are deeply
3 appreciative what the Federal Government is
4 trying to do, particularly here under the Biden
5 Administration, for the American Rescue monies,
6 starting back with the CARES monies, but the
7 American Rescue Monies and the Inflationary
8 Reduction monies and infrastructure monies that
9 are coming down the pike. And so we have
10 received unprecedented commitments to Indian
11 Country to help us stand up on our own and be
12 able to be a part of the rebooting of the economy
13 coming out of the pandemic. So we want to raise
14 our hands to you and say thank you for all of
15 that.

16 Nation to nation, 574 Indian nations
17 across the country, complicated, large tribes,
18 small tribes, remote tribes, tribes that are in
19 the middle of urban settings. Our world is very
20 complex in America, but it's deeply rooted in the
21 Constitution in a unique political relationship
22 between our nations and the United States and the

1 trust obligation. That trust obligation for many
2 generations was relegated to the Department of
3 the Interior, with the Bureau of Indian Affairs,
4 over in HHS, with the Indian Health Service, but
5 the trust responsibility is federal-wide, every
6 department, every agency.

7 To the credit of President Obama, he
8 initiated Executive Order 13175 mandating from
9 the Executive Branch to reach out to Indian
10 Country and conduct a respectful relationship
11 with us and how do we move our agenda forward?

12 And President Biden stepped it up
13 another couple notches. And so we are extremely
14 proud of that including the appointments of
15 Secretary Haaland over in the Department of the
16 Interior, Treasurer Malerba here, and many others
17 establishing an office that Fatima heads up here
18 in Treasury. So there are many other examples,
19 as I mentioned to you earlier, OMB and so forth.
20 So we're very thankful about that.

21 What is the challenge? Right now OMB
22 says that the United States spends around 31

1 billion for all federal programs that serve
2 Indian Country. Sounds like a lot, but for 574
3 Indian nations, for 6 million Natives across
4 Indian Country and America, it's not a lot. Our
5 metrics; and we analyze our needs, is easily
6 north of 250 billion a year.

7 In today's climate with rising
8 inflation, with rising deficit issues that you
9 and the United States is struggling with to care
10 for America's needs is can America really come up
11 with that? Can the appropriation and
12 authorization committees ever come up with that
13 kind of money on an annual basis to Indian
14 Country? We think the answer is simply no. We
15 think that that's a reality check.

16 So how do we get there? How do we get
17 there is how you help us help our tribes become
18 more self-reliant, more independent, and actually
19 a part of the solution of America's needs? And
20 so what is that solution? For the most part most
21 of our nations don't have a tax base. There are
22 a few how do, but very small marginal tax revenue

1 that they generate.

2 So the bottom line is that we use our
3 business arm for all the different businesses.
4 We try to diversify. And many of you heard about
5 the gaming industry, which made a big difference
6 in the '90s and well into the 21st Century, but
7 not for all tribes. But even those tribes who do
8 have it, it isn't necessarily the panacea. So we
9 diversify. And that is a huge issue.

10 As we engage in diversification for
11 different businesses that work us and also entice
12 investment in our communities we have established
13 chartered corporations. There is something
14 called Section 17 in the Department of the
15 Interior. It's a statutory established process.
16 Very onerous and very challenging and problematic
17 for many, many reasons. Tribes have said no, why
18 do we have to need the Interior? We're not
19 subject to their approval. We have a mother may
20 I. So does Interior have to say yes, you can do
21 this? No, we recognize our sovereignty and say
22 we can establish charters.

1 We think you have the authority to
2 recognize that relationship. It helps us develop
3 businesses, diversify businesses of which we can
4 entice investment, investors. So sometimes we
5 will go into a business and we don't know a lot
6 about it, but the business sector says yes, we
7 want to do business with you on your Reservation,
8 on our community. And so we establish a charter
9 and establish a partnership.

10 Whether it's a chartered tribal
11 corporation or an LLC, et cetera, we need the
12 clear certainty from the IRS in guidance. That's
13 really the ask here. We want you to know that
14 you have the authority in our judgment to
15 recognize our chartered corporations, that they
16 are tax exempt, that the revenues that we
17 generate from our businesses are going to be the
18 solution to help bridge that 250 million-plus
19 that's needed throughout our communities, whether
20 we're large or small. It does not matter.

21 So that's our ask. We ask that you
22 and your general counsel and those that are

1 responsible for making this -- clarifying this
2 guidance and moving forward. That's the ask. We
3 want you to know who we are, what we're about,
4 that we are part of the solution. This
5 transparency is something that we believe in. We
6 think that the rules can be structured so that
7 we're clear where we're going and what we're
8 doing.

9 So that's my view. I've been working
10 on this for a long time. This is a tough subject
11 matter, but the value of this general welfare
12 doctrine that -- legislation that put us in place
13 here -- and to the credit of Lynn who was with us
14 before she got appointed as the Treasurer and my
15 colleagues that are with us today -- we're moving
16 the agenda more aggressively forward. Tax
17 parity, determination of the rightfulness of
18 tribal corporations and LLCs being tax exempt.
19 We're talking about our revenue, not our
20 partners' revenue. And so we want to be clear
21 about that.

22 So thank you for your time and I

1 appreciate -- and I departed a little bit from
2 the script. I'm not real good at scripts, but I
3 know the message. Thank you.

4 MR. VALLABHANENI: Vice Chair
5 Edenfield?

6 VICE CHAIR EDENFIELD: Thank you. I'm
7 going to follow the script.

8 (Laughter.)

9 VICE CHAIR EDENFIELD: Thank you,
10 Chairman Allen and the Commissioner for speaking
11 with us today and the Treasury and IRS
12 representatives that are participating today.

13 My name is Sharon Edenfield. I'm the
14 Chairperson for -- Chairman for -- or Chairwoman
15 for the Confederated Tribes of the Siletz Indians
16 of Oregon. And I come from a tribe that was
17 restored back in the 1970s. We were terminated
18 in the '50s, restored in the '70s, but in between
19 there we went through a relocation program also.
20 So we were very traumatized from our history of
21 what we went through.

22 So despite these efforts our people

1 persevered because our sovereignty pre-existed
2 the United States and Congress could not
3 obliterate our existence. Our tribe was not
4 restored until the '70s. And like I said, we
5 went through termination, restoration -- or
6 relocation, and restoration. And we were given
7 land back when we were restored of 3,600 acres,
8 and it was checker-boarded. So it was like
9 somebody took a map and threw darts at it and
10 that became our land base, and a lot of it was
11 hard to even get to do anything on as far as
12 housing or enterprises or things like that.

13 And I share this background because
14 it's important for the IRS to understand the
15 backdrop of the work of TTAC. We are trying to
16 nation -- rebuild our -- after decades of
17 unimaginable destruction. My community, like
18 many others, have experienced negative economic
19 conditions as a result of the federal policy and
20 our leaders have sought to develop our economies
21 and provide services with the most marginal
22 resources and facing extreme access to capital

1 barriers that inhibit our growth.

2 Our tribes have created commercial
3 businesses to generate governmental revenue
4 because our tax bases were taken. Our
5 governmental revenues support our citizens, but
6 we have faced decades of uncertainty because IRS
7 has never confirmed that tribe commercial
8 entities are tax exempt. Without such guidance
9 we face the constant threat of taxation of our
10 governmental revenues which harms our ability to
11 provide for our citizens. States and local
12 governments have certainty that their revenues
13 will not be taxed, but tribes have been held in
14 suspension for decades.

15 This inequity should end. Tribal
16 nations are sovereigns and the governmental
17 revenue of a sovereign should never be taxed.
18 Tribes have stated this to Treasury for years and
19 expressed the same in the recent consultation on
20 this issue with the TTAC requested -- which the
21 TTAC requested. We ask that Treasury and IRS
22 respond during the administration and confirm

1 that tribally-controlled commercial entities are
2 not subject to taxation.

3 Next as my role as the Co-Chair of the
4 Tribal General Welfare Exclusion Subcommittee I
5 would like to highlight the importance of issuing
6 guidance implementing this Act from 2014. Tribes
7 provide general welfare to their citizens to
8 support their well-being. Before 2014 tribes and
9 our citizens were subject to constant audits
10 because IRS did not understand our communities
11 and mistook our support as income.

12 Since passage of this Act and
13 formation of the TTAC we have worked on
14 recommendations to IRS, participated in tribal
15 consultations, and had numerous meetings with IRS
16 and Treasury to discuss critical tribe asks. We
17 appreciate the engagement of IRS and Treasury
18 staff in these meetings which are improving the
19 department's understanding of tribal nations and
20 the needs of our citizens.

21 We ask that this engagement continue
22 once draft guidance is developed so that guidance

1 that supports tribal sovereignty is adopted. We
2 also ask that IRS and Treasury engage with the
3 Social Security Administration and the National
4 Indian Gaming Commission to ensure that tribes
5 and tribal citizens are not subject to
6 contradictory treatment by different branches of
7 the Federal Government.

8 And I just named those two, but it's
9 literally all the federal programs: HUD, the SNAP
10 program, USDA, Veterans Affairs, but it's just a
11 challenge that tribes are faced with these
12 general welfare benefits that tribes are issuing.

13 So in summary we thank you for meeting
14 with us today and we look forward to helping IRS
15 improve its understanding of Indian Country. So
16 thank you.

17 MR. VALLABHANENI: Chairman Butler?

18 MEMBER BUTLER: Thank you. (Native
19 language spoken.) Good afternoon, my friends.
20 Thank you, Commissioner, for joining us today,
21 and to Treasury and IRS officials and staff in
22 attendance.

1 (Native language spoken) Rodney
2 Butler. My name is Rodney Butler. I'm the
3 Chairman of the Mashantucket Pequot Tribal Nation
4 located in Southeastern Connecticut. We reside
5 on the longest continually-occupied Reservation
6 in the United States for over 350 years now that
7 we've been established, and in our homelands,
8 reestablished in our homelands. We didn't
9 receive federal recognition until 1983 and have
10 been fighting to build -- rebuild our economy to
11 support our tribal government and programs and
12 services ever since then.

13 I have personally been in tribal
14 leadership for almost 20 years now, many years on
15 the trail with Chairman Allen. And I've worked
16 on tax issues for a significant portion of my
17 public service, and in 2022 I even testified
18 before the House Ways and Means Committee on
19 issues related to tax parity.

20 Quite simply, tax parity is a request
21 that tribes be treated as other sovereigns in
22 this country as reflected in the U.S.

1 Constitution and numerous federal laws, treaties,
2 and federal court decisions. Treatment as a
3 sovereign means equal rights, but also that those
4 rights are informed by our conditions and
5 circumstances and not calibrated to the
6 conditions of other sovereigns.

7 As you have heard today tribal leaders
8 have long requested that the tax-exempt status of
9 tribally-chartered entities be confirmed because
10 these entities generate governmental revenue in
11 the place of taxation. The tribal consultation
12 summary details why tribes lack a tax due to
13 federal policy.

14 One issue identified in that policy
15 that I'd like to especially highlight is how dual
16 taxation hijacks the minimal tax base tribes
17 could have through sales tax. Dual taxation
18 occurs with a state or local government taxes any
19 economic activities on tribal lands causing
20 tribes to forfeit sales taxes to retain
21 commercial activity necessary to generate
22 governmental revenue.

1 Since 2013, in our case, in
2 Connecticut the town of Ledyard has aggressively
3 assessed and collected taxes on personal property
4 owned by non-Indian businesses on my tribe's
5 reservation. We have worked diligently to
6 diversify our economy and bring economic
7 development to our Reservation including the
8 opening of a Tanger Outlet, a shopping mall at
9 our resort in 2015.

10 However, instead of us collecting the
11 tax revenue from this development the town of
12 Ledyard has intrusively taxed these businesses
13 despite we the tribe providing all on-Reservation
14 governmental services: fire, police, court, and
15 the like, and infrastructure maintenance. This
16 would be analogous to the District of Columbia
17 taxing businesses in Arlington, or vice versa,
18 and just simply would not be accepted anywhere
19 outside of Indian Country.

20 Asserting our full taxing authority to
21 fund these services is economically infeasible
22 because we do not want to expose our patrons,

1 tenants, and vendors to double taxation, which
2 would most certainly dampen our on-
 Reservation
3 economic activity. This inequity is further
4 compounded by the fact that the diverted tax
5 revenues from on-Reservation businesses are used
6 by state and local governments to serve non-
7 Indian populations and neighboring communities
8 rather than our citizens on our lands.

9 Dual taxation is an example of many
10 inequities that weaken the ability of tribal
11 nations to provide for our citizens and
12 surrounding communities and have kept far too
13 many tribes in a state of asset deprivation for
14 over a century to set forth in the United States
15 -- United South and Eastern Tribe comment letter.

16 Tribal citizens should have the right
17 to thrive, not just survive. To achieve this
18 equality we need equal treatment as sovereign,
19 which begins with confirming the tax-exempt
20 status of our entities that generate governmental
21 revenue and should continue through addressing
22 disparities in bonds, pensions, and other tax

1 matters.

2 I look forward to joining TTAC's Dual
3 Taxation Subcommittee, which will be reorganized
4 as the Subcommittee on Tribal Economies later
5 today, and to continue to work with IRS and
6 Treasury on tax equity for tribes. (Native
7 language spoken.) Thank you.

8 MR. VALLABHANENI: Thank you, Chairman
9 Butler.

10 Vice President Micklin?

11 MEMBER MICKLIN: Madam Treasurer, Mr.
12 Co-Chair, honorable officials, colleagues, and
13 friends -- and special thanks to IRS Commissioner
14 Werfel for your attendance at the TTAC today.

15 My name is Will Micklin. My Tlingit
16 name is Yaan Yaan Eesh and I serve as the Vice
17 President of the Executive Council for the
18 Central Council of the Tlingit and Haida Indian
19 Tribes of Alaska. (Native language spoken.)
20 Please forgive me if I speak in error.

21 We are the regional tribe for
22 Southeast Alaska with 35,000-plus tribal citizens

1 for our Aboriginal lands of 37,138 square miles,
2 which is larger than the state of Indiana and is
3 itself a state would be the 38th largest among
4 the 50 states. We are the largest tribe in
5 Alaska and 12th largest in the United States by
6 population. The number of Alaska tribes is 40
7 percent of all tribes in Indian Country.

8 A substantial and unacceptable number
9 of Alaska Native communities have limited or no
10 access to basic infrastructure such as indoor
11 plumbing, reliable and affordable electricity, or
12 broadband service. Economic development is
13 particularly challenging because of the Alaska
14 Native Claims Settlement Act, known as ANCSA. In
15 1971 ANCSA terminated 22 of the 23 existing
16 Reservations in Alaska which had the effect of
17 depoliticizing property and the de-propertying of
18 government while investing land and capital
19 resources with ANCSA corporations.

20 ANCSA disconnected Alaska tribal
21 governments from tribal government landholding
22 and sovereign land management while investing

1 land and capital resources with ANCSA regional
2 and village corporations that are not governments
3 and whose for-profit mandate for the benefit of
4 shareholders who are also our tribal citizens is
5 not the tribal government duty to the general
6 welfare of tribal citizens.

7 Alaska tribal governments exercise
8 undiminished, inherent, sovereign powers of
9 governance and jurisdiction, but in a complex and
10 challenging system of competition and
11 collaboration of ANCSA corporations. Despite
12 this complexity our Alaska tribes, like those in
13 the Lower 48, must generate revenue through
14 commercial activities to supplement inadequate
15 funding for essential governmental programs and
16 services by overcoming our lack of a tribal land
17 base or a tribal tax base.

18 Alaska tribes, due to our non-
19 conformity with the traditional Indian Country
20 regime of land and personal jurisdiction, is
21 discomfited by IRS' disregard of tribal leader
22 requests for tax certainty. Alaska tribes

1 require certainty in development of our tribal
2 economies if we are to reduce risks to, and
3 therefore the costs of our access to capital.

4 ANCSA corporations are state-chartered
5 corporate entities that benefit from statutory
6 certainty and capital and land resources which
7 enables them to generate profit for their
8 shareholders, yet ANCSA corporations and Alaska
9 tribal enterprises both need greater certainty
10 from our federal partners in Treasury and the
11 IRS.

12 Under the Inflation Reduction Act
13 ANCSA corporations are eligible for elective pay
14 even though they are ordinarily subject to
15 corporate income tax. Treasury, despite multiple
16 tribal consultations, has been unable to confirm
17 that tribally-chartered entities that generate
18 government revenue are eligible for elective pay.
19 This is a significant inequity that IRS must
20 address to enable Alaska tribes to have access to
21 tax credits that Congress clearly intended and
22 that is necessary if we are to end the decades of

1 harm to tribes caused by tax uncertainty.

2 As co-chair of the Pension
3 Subcommittee I strongly urge IRS to address the
4 disparate treatment of tribal governments for
5 pensions. As set forth in the Pension
6 Subcommittee report adopted by the advisory
7 committee tribes are compelled to maintain two
8 pension systems at significant added cost.
9 Despite inclusion in the Pensions Protection Act
10 of 2006 IRS has withstood 17 years of earnest
11 tribal leader petitions to issue guidance that
12 would explain how IRS will evaluate a tribal
13 governmental plan versus a plan subject to ERISA.

14 For 17 years tribes have endured
15 significant uncertainty in their pension decision
16 making and additional expenses and have no
17 certain method to avoid becoming ensnared in an
18 enforcement action.

19 Last month the Pension Subcommittee
20 met with IRS and Treasury to discuss our report.
21 The report requests negotiation of an
22 administrative moratorium against enforcement of

1 non-governmental rules against tribal plans.
2 Pending guidance under the Pension Protection Act
3 of 2006 the subcommittee is requesting Treasury
4 and IRS coordinate the administrative moratorium
5 with Labor to ensure consistency and meaningful
6 consultation.

7 The moratorium on audits and
8 enforcement would provide relief to tribes while
9 Treasury with IRS and Labor conduct the tribal
10 consultation. Last week the subcommittee met
11 with representatives of the Department of Labor.
12 In the next few months the subcommittee will meet
13 with Treasury, IRS, and Labor to review the
14 tribal consultation, develop a moratorium, and
15 establish a foundation for the contemplated
16 guidance.

17 Later today upon motion our
18 subcommittee will broaden the scope of our work.
19 This will still include pensions. We request the
20 IRS and Treasury continue to meet with our
21 Subcommittee similar to the meetings that have
22 occurred with IRS and Treasury staff that work on

1 the Tribal General Welfare Exclusion Act.

2 Thank you for the opportunity to
3 comment, Madam Treasurer, Mr. Co-Chair.

4 MR. VALLABHANENI: Thank you, Vice
5 President Micklin. And I'll turn it over to
6 Councilwoman Cora White Horse.

7 MEMBER WHITE HORSE: Thank you. I was
8 trying to get my camera to work, but I'm not
9 good, so I can't get my camera working.

10 But I wanted to echo the thank you to
11 the Commissioner and everyone here at TTAC today,
12 everyone that are present and online. My name is
13 Cora White Horse. I serve as the council
14 representative for LaCreek District of the Oglala
15 Sioux Tribe.

16 Our nation is located in South Dakota
17 on a 3.1 million-acre Reservation. We serve over
18 50,000 tribal citizens; at last count we had
19 52,000, and have an unemployment rate of a little
20 over 80 percent. Our poverty is a result of
21 federal policy which involved under-funding of
22 treaty responsibilities which resulted in high

1 service costs for our tribal government.

2 For example, despite treaty
3 obligations the Bureau of Indian Affairs provides
4 only 33 officers for our whole Reservation, which
5 is larger than the states of Rhode Island and
6 Delaware combined. Under federal formulas we're
7 supposed to have a minimum of 112 officers. And
8 when our treaty was signed in 1868, we had 50
9 police officers. An under-funded public safety
10 has contributed to a rise in violence on our
11 Reservation and made us Ground Zero for the
12 epidemic of murdered and missing indigenous
13 women.

14 This violence has destabilized our
15 community and increased reliance on other tribal
16 services that are also under-funded. As a result
17 we must especially depend on our own sources of
18 revenue to supplement government services. This
19 revenue is generated by our tribally-owned
20 commercial entities.

21 Like other tribes we have tried to
22 develop natural resources on our traditional

1 tribal land. We're harnessing wind and sun
2 energy. But threats of dual taxation by the
3 state of South Dakota derailed most of our
4 economic development. As a result we are
5 extremely concerned that IRS has never confirmed
6 that our businesses which generate revenue for
7 our life-saving services are not exempt from
8 state or federal taxation.

9 Tribes are sovereigns and we should
10 have the same rights as any other sovereigns to
11 provide for our citizen and our governmental
12 revenue should be exempt from taxation. We ask
13 the IRS to address this inequality which
14 threatens the stability of our services at the
15 expense of our vulnerable tribal citizens.

16 In addition to the tax status of
17 tribal entities tribes face other tax inequities
18 including a health care penalty despite some of
19 us having treaty rights to health care. Under
20 Treasury rules my tribe is required to offer
21 health care to our employees that already receive
22 tribal treated-funded health care through the

1 Indian Health Service or we must pay a penalty to
2 Treasury. We're also required to register as a
3 large business rather than a tribal government
4 which is unfair to our tribe.

5 The Treasury rule also results in
6 increased costs to our government which reduces
7 our ability to direct our funds to supplement
8 instead of duplicate health services. My tribe
9 has the lowest life expectancy in the country
10 with men living to an average age of 47 years and
11 women 55 according to National Institutes of
12 Health. Every dollar we lose in duplication of
13 health services negatively impacts our citizens
14 and detracts from the targeted services they need
15 to improve their health care.

16 In summary, these are just examples of
17 the impact of the IRS and Treasury's decisions or
18 non-decisions. As a member of TTAC I hope to
19 share the real-world impacts of tax matters and
20 humanize the people that are affected so that we
21 can work collaboratively with the IRS and the
22 Treasury to make tax policy help Indian Country.

1 And this is a little off script, but
2 we had an IRS representative in our region who is
3 retiring very soon and we were informed that the
4 IRS office will be closed when she retires. And
5 we really encourage the IRS to keep this office
6 open to ensure that we are still able to work as
7 closely as we have with the IRS. Thank you.

8 MR. VALLABHANENI: Thank you,
9 councilwoman. And thank you to all the TTAC
10 members. I'll turn it over to the Commissioner
11 for any closing remarks.

12 COMMISSIONER WERFEL: Well, first I
13 thank you again for inviting me, and I am
14 particularly appreciative of the comments that I
15 heard today. Very clear in terms of what the
16 pressing issues are. I don't walk out of here
17 with confusion about what the priorities are and
18 what the questions that you have. I also from my
19 understanding think that on many of these topics
20 there's a fair amount of momentum that the Office
21 of Tax Policy and the IRS have been engaged with
22 you for example on the question of the tax status

1 of these chartered corporations, that we have
2 initiated a process to garner public comment on
3 the questions that are -- that is -- wrapped up
4 in August in terms of the comment period, but
5 obviously looking forward to digging in and
6 further exploring the various options that we
7 have for addressing the various issues that you
8 raise.

9 So again I'll reiterate my commitment.
10 I know that Edward and the team are here for the
11 full meeting and will have an opportunity to do
12 some of that rolling up sleeves and engaging in
13 more details. But these issues that you've
14 raised are front and center for me and having had
15 the opportunity to hear from you directly is a
16 huge benefit.

17 So I appreciate the invitation here
18 today and for you expressing these very important
19 views. Thank you.

20 MR. VALLABHANENI: Thank you,
21 Commissioner.

22 Next I turn it over to the Treasurer

1 of the United States, Chief Lynn Malerba, for
2 some remarks.

3 MS. MALERBA: Thank you, Krishna.

4 (Native language spoken.) Greetings
5 and good day. Welcome. My name is Chief Many
6 Hearts, Lynn Malerba, from the Mohican Tribe and
7 I'm really proud to represent Indian Country, but
8 the whole of the United States as Treasurer of
9 the United States. It's an honor to serve in
10 that role.

11 Before I begin my formal remarks I
12 wanted to just thank both Jean Swift and
13 Stephanie Williams for their service on TTAC.
14 They raised their hands and volunteered when we
15 had vacancies and I just want them to know how
16 appreciative we are of their work, of their
17 words, and their commitment to this committee.
18 And so I hope those words will go back to them.

19 We do have a couple of people who are
20 in the process of going through their background
21 checks to round out our TTAC Committee, but I
22 especially want to welcome Chairman Rodney

1 Butler, who as we all know is a sister tribe to
2 our Mohican people from Mashantucket Pequot. He
3 and I have a long-standing relationship working
4 at the federal level on many, many issues and
5 we're blessed to have him here on this committee.

6 So thank you for that.

7 And I did want to make reference to
8 the people who are online. We have about 100
9 people who are listening virtually today. And I
10 guess that's the upside and the downside of
11 COVID, right? Now we have so many other ways
12 that we can engage people, but it means that
13 sometimes we don't actually see them in person
14 here at Treasury as we used to. This room during
15 our TTAC meetings prior to COVID used to be
16 really full. But I'm really thankful that people
17 can participate in various ways.

18 So I'm pleased that Treasury has
19 committed the resources to stand up our first
20 ever Office of Tribal and Native Affairs under
21 the direction of Fatima Abbas who is the first
22 director of the Office in Tribal and Native

1 Affairs. And she's joined by our policy advisors
2 Josh Jackson, who's in the back of the room, Jen
3 Parisien and Jim Colombe, who are online.

4 They have engaged with our Native
5 nations in so many different ways by visits to
6 tribal lands, consultation, engagement on policy
7 issues that are impacting our tribal nations. In
8 fact, they've had over 700 engagements with our
9 tribal nations since this office was formed and
10 during the ARPA and CARES eras, shall we say.

11 Secretary Yellen has visited the Great
12 Plains and she has visited with the Rosebud Sioux
13 Tribe and the Great Plains Tribal Chairmen's
14 Association. Deputy Secretary Adeyemo has
15 visited with Agua Caliente, the Torres Martinez
16 Tribe, the Chickahominy Nation, and hosted a
17 roundtable with six Virginia tribes.

18 Treasury CDFI officials and members of
19 the Office of Tribal and Native Affairs visited
20 Lummi and Quinault Nations. Officials from
21 Treasury along with our Office of Tribal and
22 Native Affairs team also visited the Pueblo of

1 Laguna and the Pueblo of Acoma recently. And
2 that's really to understand how our policies, our
3 programs, and our guidance is impacting our
4 tribal communities.

5 We want to make sure we serve all of
6 those communities. And we understand how policy
7 and guidance is impacting those tribal nations on
8 the ground, and what better way to do that than
9 by making visits? Because we need to understand
10 what barriers still exist and how we might best
11 improve the services that we provide here.

12 I appreciate our committee members,
13 our Treasury colleagues who are at the table
14 today, our federal agency partners who are both
15 online and here and at the table today. The
16 conversations that we have and the work that we
17 do crosses all agencies.

18 We are not a silo. We are not a
19 siloed government. Tribal governments don't
20 operate in that way. They're not a siloed
21 government. And I can tell you both as having
22 served as a director of services for our tribe as

1 well as a tribal councilwoman and now chief you
2 deal with it all all at once. There's no such
3 thing as segregating out the services that you
4 provide to your people.

5 But I did want to make the remark
6 that, as a consequence of over 400 years of
7 colonial and United States policy, tribal
8 communities have been impoverished. They've
9 endured asset deprivation, colonization, forced
10 removal, termination, war, loss of homelands, and
11 restricted access to traditional lands, meaning
12 their traditional medicines and their traditional
13 foods and their traditional hunting grounds and
14 resources. So in effect this has placed tribes
15 into a near asset-less state for at least a
16 century or more. The consequences of this
17 sustained economic deprivation persists until
18 this day.

19 It was very poignant to me when
20 discussing his tribe's new housing project a
21 tribal leader shared this comment: I never want
22 to be in a situation where somebody drives by our

1 traditional homelands and says a tribe used to
2 live here. And that was really heartbreaking for
3 me to hear because of course if we can't offer
4 housing, if we can't offer employment, if we
5 can't offer services to our tribal citizens, they
6 will no longer reside with us. And those are our
7 next generations. We need to remain vibrant
8 tribal communities.

9 Tribes are committed to rebuilding
10 their communities. Unlike other governments,
11 tribal governments have the added responsibility
12 to protect and preserve their sacred sites, their
13 languages, and their unique cultures. They
14 provide for all governmental services like every
15 other government, but I think one of the really
16 important things is we are still dealing with
17 relocation policies and under-developed physical
18 infrastructure.

19 For some of those tribes that have
20 been newly, as I say, re-recognized, in many
21 cases their tribal chief or their tribal chairman
22 is one of maybe one or two employees because they

1 don't have the infrastructure because they have
2 not been brought along with the rest of this
3 country and along with the rest of Indian Country
4 until just now.

5 So a very important consultation was
6 held with tribes recently, and that was to
7 discuss the tax status of tribally-chartered
8 corporations in order for tribes to fully access
9 the monetized tax credits. This is a critical
10 policy issue that tribes need to address and it's
11 one that many tribes have expressed that their
12 clean energy development is occurring through
13 their enterprises through a -- that then generate
14 governmental revenue.

15 Congress in its legislation fully
16 intended that tribes be able to access these
17 credits. During the consultation and in written
18 responses tribes were asked and have asked that
19 guidance acknowledge that this unique history,
20 which markedly is different than local and state
21 governments, respect sovereign status by
22 developing guidance that will allow them to

1 access the tax credits that Congress made them
2 eligible for and to address a long-standing tax
3 uncertainty that has affected their economic
4 development.

5 As long ago as 1934 when the first IRA
6 was passed, the Indian Reorganization Act, we
7 were -- that was passed to encourage tribes to
8 become more economically self-sufficient through
9 the creation of corporations that segregated
10 business assets and liabilities from governmental
11 assets. Through this consultation we have heard
12 tribes speak about the need for certainty in tax
13 status to ensure that tribes can generate tax-
14 exempt revenue for governmental purposes.

15 Without the ability to stimulate
16 economic growth, diversify economic activities,
17 and generate revenues to fund governmental
18 services and programs tribes lack the resources
19 to invest in building the essential physical and
20 human infrastructure necessary to attract the
21 capital investment needed for tribal economies to
22 compete in the regional, national, and global

1 marketplace.

2 Lastly I want to just flag for
3 everyone that we expect to have our updated
4 tribal consultation policy formalized soon. And
5 we have consulted once. And then we went back
6 out and consulted again and listened to tribes
7 one more time. We are in the process of revising
8 that consultation policy for formalization.

9 But concurrently we are working on an
10 educational curriculum for our Treasury partners.
11 We know that tribal history, tribal laws are not
12 really taught anywhere, and it's just now that
13 Connecticut has legislation that requires schools
14 to teach Native curriculum in Connecticut, but
15 that's a one-off in Indian Country. But even in
16 law school you may get a blurb about Indian law,
17 but you probably don't get all of it.

18 And so what we're looking at doing is
19 really looking to help people understand the
20 basis for the government-to-government
21 relationship between the United States and tribes
22 because we are political sovereigns. We engage

1 with the United States as political sovereigns.
2 And so we're not stakeholders. We have trust and
3 treaty obligations. That's very different.
4 We're not underserved communities. We are
5 politicals who engage with the United States as
6 another political. And we want to make sure that
7 everyone understands that underpinning because
8 then it makes a difference in how we implement
9 our guidance and policies going forward.

10 So I appreciate the opportunity to
11 offer a few words today and I look forward to all
12 of the conversations that we're going to have
13 around this table. And we are looking forward to
14 ensuring that tribal nations can optimize these
15 credits, among other tax parity issues.

16 This is so important to how we move
17 forward as tribal nations, but as we all know,
18 the studies have shown when tribal nations
19 succeed, the local community succeeds, the state
20 succeeds, and the United States succeeds. We are
21 partners and we are here to be good partners with
22 all of our governments. And so (Native language

1 spoken.) Thank you very much.

2 MR. VALLABHANENI: Thank you, Madam
3 Treasurer.

4 Chairman, anything you want to say?

5 CHAIR ALLEN: No, I think that that --
6 between the messages that we the TTAC members
7 have shared, Chief Malerba and her comments --
8 really does capture the framework of the
9 challenge that we have in front of us with
10 Treasury and the IRS. And I just -- I feel that
11 the meetings we've had, the way that we've been
12 capturing the challenges and looking for the
13 creative solutions that are within the authority
14 of Treasury and the IRS to bridge that gap.

15 So we know it's a lift, but we're
16 confident that we can do that with the spirit
17 that is in this administration. Thank you.

18 MR. VALLABHANENI: Thank you, Chairman
19 Allen.

20 I'll next invite some of our -- or my
21 federal colleagues here -- they may be here or
22 online. So I'm going to start with Elizabeth

1 Reese, the White House Domestic Policy Counsel.

2 MR. JACKSON: It doesn't look like
3 she's been able to join the --

4 MR. VALLABHANENI: Okay.

5 MR. JACKSON: -- webinar just yet.

6 MR. VALLABHANENI: Got it. I'll
7 check again later.

8 Next going to turn it over to the
9 Chairman of the National Indian Gaming
10 Commission.

11 MR. SIMERMEYER: Thank you. Good
12 afternoon. I'm Sequoyah Simermeyer. I'm
13 Chairman of the National Indian Gaming Commission
14 and I am also a member of the Coharie Tribe,
15 North Carolina.

16 I believe this is the first chance and
17 occasion that NIGC has participated with this
18 advisory group and I'm pleased to be here today.
19 As the agency's chair, the NIGC maintains as one
20 of our four focus areas a dedication to outreach
21 and collaboration whether with sister federal
22 agencies as part of this solemn process of

1 government-to-government consultation with tribes
2 or in the innovative approaches to strengthen and
3 maintain diplomatic relationships with the tribes
4 and in being gaming stakeholders by giving
5 special attention to intergovernmental
6 relationships. So with that, I'm pleased to be
7 here today at this collaborative event.

8 I'm very grateful to Chairman Allen
9 and to Chief Malerba for the work you do in
10 leading this group and all of its members. Thank
11 you.

12 As a member of a North Carolina tribe,
13 I also want to acknowledge and thank Director
14 Abbas for the significant dedication she has and
15 the role she brings in this admirable position,
16 so thank you for your work as a fellow colleague.

17 Also joining me today are the National
18 Indian Gaming Commission's lead counsel, the
19 Acting General Counsel Rea Cisneros; its Chief of
20 Staff, Dustin Thomas; and its Chief Compliance
21 Officer, Tom Cunningham.

22 As a federal official, it's been my

1 experience that essential to meaningful
2 engagement with tribal governments is the
3 engagement of federal officials with the
4 decision-making authority who are dialoguing with
5 the tribal government leaders charged with the
6 decision-making authority for their governments.
7 Bilateral relationships help to avoid unwarranted
8 limitations on a tribal government's ability to
9 exercise its inherent and sovereign governmental
10 authority and bring its meaning to the federal-
11 tribal governmental relationship.

12 Given the transcript from TTAC's last
13 meeting, as well as NIGC's tasks and on-going
14 coordination with other agencies including
15 Treasury and the IRS, I'd like to offer my
16 comments today around NIGC Bulletin 2022-4 that
17 speak to the NIGC's approach to compliance, but
18 I'll begin with general information about the
19 NIGC's role under the Indian Gaming Regulatory
20 Act.

21 By way of background, IGRA was enacted
22 in 1988. It established the NIGC, as well as

1 modified Indian gaming's existing regulatory
2 framework, by creating certain roles in certain
3 circumstances for non-tribal regulatory bodies.

4 The actions made by IGRAMade Indian gaming not
5 only one of the most heavily regulatory parts of
6 the gaming industry, it continues to make Indian
7 gaming unlike any other part of the global gaming
8 industry. It does this by creating certain
9 requirements aimed at ensuring Indian gaming
10 remains tribal governmental gaming.

11 One of the Act's unique requirements
12 is the five specific uses for net gaming revenue
13 enumerated in the Act. Since lawmakers passed
14 IGRA in 1988, this requirement and its purpose
15 remain. Its requirement clearly reflected in the
16 legislative history the explicit policy
17 objectives and congressional findings within IGRA
18 and it's untouched by the rare instances where
19 lawmakers have amended a 1988 law.

20 NIGC Bulletin 2022-4 is entitled Use
21 of Net Gaming Revenues. The bulletin's three
22 areas of discussion provide in-depth examples and

1 long-standing interpretation of the five
2 permissible uses for net gaming revenue. The
3 bulletin outlines relevant information about the
4 revenue allocation plan approval process and
5 purpose which is administered by the Department
6 of the Interior's Office of Indian Gaming under
7 the Assistant Secretary, his Secretary's purview,
8 and explains in detail by regulations at 25 CFR
9 Part 290.

10 And thirdly, the bulletin explains the
11 two improper uses of net gaming revenues. Those
12 uses under the Indian Gaming Regulatory Act are
13 distributing net gaming revenue for personal use
14 outside of a revenue allocation plan and a tribal
15 governmental program; and secondly, payments of
16 gaming revenue from the casino that do not
17 qualify as operating expenses.

18 Throughout this bulletin, a few
19 important acknowledgments by the NIGC on the
20 topic of net gaming revenue uses is made. The
21 bulletin clearly states at its outset the
22 following: "It should be the tribe that

1 determines its future, not outsiders, and
2 certainly not just the federal agent officials.
3 Thus, decisions about how tribal gaming revenues
4 are to be utilized should be made and implemented
5 by tribes through their duly-authorized tribal
6 governments."

7 In meeting this responsibility with
8 regard to misuse of gaming revenues, and in
9 meeting the other responsibilities the NIGC is
10 charged with under IGRA, the Commission remains
11 mindful in how it carries out its actions to
12 avoid paternalism and remembers the NIGC is not
13 an adequate substitute for proper tribal decision
14 making.

15 The bulletin also explains from a
16 regulatory perspective that enforcing intentional
17 or unintended misuses of gaming revenue is
18 directly in line with protecting the integrity of
19 Indian gaming by avoiding theft and ensuring
20 tribal governments remain responsible for Indian
21 gaming.

22 To illustrate the purpose of these

1 protections, the bulletin provides examples of
2 enforcement actions brought by the NIGC. All of
3 the NIGC's enforcement actions are made public on
4 its website. They not only educate the public,
5 but the publications also help to provide
6 insights to the over 500 gaming operations
7 licensed by nearly 250 tribal governments
8 operating on Indian land in 29 states.

9 Remaining mindful of Indian gaming's
10 importance to many tribal communities, as well as
11 the broad footprint across many tribal
12 communities, underscores the shared
13 responsibility to uphold a defensible, regulatory
14 framework for Indian gaming. Avoiding violations
15 that might result in civil fine assessments or a
16 gaming operation's closure are important to how
17 the NIGC has, for many Commissions, structured
18 its compliance program.

19 Voluntary compliance is part of the
20 NIGC's regulatory charge as is technical
21 assistance and training. Proactive
22 communications, bulletins, and advisory opinions

1 that aim to be clear and transparent in the
2 Agency's interpretations are also very valuable
3 tools. And in order to support clarity on this
4 specific topic of misuse of gaming revenue, the
5 NIGC has and will continue to coordinate with
6 other agencies including Treasury, IRS, DOI, and
7 DOJ.

8 Finally, given the topic of misuse of
9 gaming revenue, I want to say a few words about
10 how compliance efforts arise in the context of
11 complaints to the NIGC and share about the NIGC's
12 approach to compliance when it receives
13 actionable information. As I said, the Agency
14 aims for voluntary compliance and collaborates
15 with fellow regulators, including tribal
16 regulators, when inquiring about actionable
17 information. At times, complaints to the NIGC
18 fall outside of our role and in those cases, the
19 NIGC directs the complaint to other more relevant
20 groups, often the tribe's regulatory body or less
21 often another federal agency.

22 The disputes over the formation of a

1 revenue allocation plan, leadership, and
2 disenrollment growing out of a per capita
3 distribution, and questions of the tax status of
4 revenue uses are matters the NIGC does not seek
5 out and are best addressed by federal partners
6 such as DOJ, Treasury, IRS, and DOI. NIGC does
7 not seek to expand its role beyond what IGRA
8 envisions and the Agency works to timely refer
9 and counsel a tribe in order to move on from a
10 matter in a way that meets lawmakers and the
11 public's expectations for NIGC's oversight role
12 and at the same time, acknowledges the authority
13 of the tribal government and its regulatory and
14 oversight bodies.

15 To this end, the NIGC's compliance
16 team has a number of tools it implements in order
17 to meet our responsibilities as a regulatory
18 body. And to be clear, those regulatory
19 responsibilities are that NIGC is charged with
20 monitoring compliance with and enforcing IGRA.
21 NIGC is also charged with providing technical
22 assistance and training to tribes regarding IGRA.

1 It has independent investigatory authority and
2 the authority to promulgate regulations in order
3 to meet those statutory responsibilities.

4 An essential part of the NIGC's
5 success is the local level compliance program and
6 its efforts to remain diplomatic and aware of the
7 multi-jurisdictional framework that exists in
8 Indian gaming. NIGC's regional offices are
9 mindful of these considerations in a number of
10 ways and the experiences of the NIGC compliance
11 officers and regional directors and its attorneys
12 are invaluable in this area. The overwhelming
13 majority of NIGC compliance officers and
14 attorneys have worked for tribal governments or
15 the gaming industry and therefore bring strong
16 expertise about gaming operations, regulation,
17 and importantly, the unique and sovereign
18 authority of tribal governments. That is the
19 case with the Oklahoma regional office and its
20 regional director and the attorneys that work
21 closely with staff and tribes.

22 I want to close by saying that NIGC

1 investigations into per capita payments made
2 without a revenue allocation plan are very rare.
3 Enforcement actions resulting from those
4 investigations are even more rare. NIGC has an
5 obligation to investigate suspected violations of
6 IGRA, to use technical assistance to pursue
7 voluntary compliance. The agency will also
8 continue to work with sister agencies in
9 supporting interpretations of statutory
10 requirements that are clear and legally
11 defensible, and as is necessary, NIGC is
12 wholeheartedly in support of efforts to honor the
13 intergovernmental relationship of tribes and
14 federal agencies like the NIGC by participating
15 in advisory groups such as this.

16 NIGC is committed to maintaining a
17 respectful and meaningful government-to-
18 government relationship with tribes and their
19 authorized government leaders and regulators. We
20 respect that tribal governments are in the best
21 position to determine tribal needs and priorities
22 in the expenditure of their revenues, but

1 encourage tribes to employ policies and
2 procedures and any expenditures of tribal gaming
3 revenues to comply with IGRA.

4 Thank you, Chairman Allen and Chief
5 Malerba, to the tribal representatives, and
6 federal leadership, and colleagues here today.

7 MR. VALLABHANENI: Thank you. Chairman
8 Simermeyer.

9 Chairman Allen, I turn it over to you
10 and the other members for your comments.

11 CHAIR ALLEN: Yes, we do have some
12 questions, Sequoyah, and thanks for being here.
13 My first ask is to get a copy of your message and
14 I'm going to have to circle back to the notice
15 you referred to, 2022-04, I think you said.

16 So I think that we do have a conflict
17 here of legislation that authorizes tribes with
18 respect to how we use our revenues. And
19 sometimes, the devil is in the details of what we
20 can do and what we can't do and cross referencing
21 as a piece of the legislation.

22 In our judgment, any new law that

1 empowers the tribes to establish programs,
2 subsequent to previous legislation, does have
3 standing. And the question is how do we deal
4 with that?

5 So the bottom line is we both have a
6 job to do and you're a trustee, just like any
7 other federal agency or entity. And so we have
8 to find a way to bridge the gap where, if in the
9 judgment of your lawyers who advise you or staff
10 who advises you on being in compliance with the
11 five authorized uses. I have to admit it's been
12 a while since I've looked at them myself, but the
13 issue for us is that as we move forward with the
14 general welfare exemption legislation, we knew
15 that it was an opportunity for us to provide help
16 for our citizens to take care of their needs
17 regardless of their social and economic standing.
18 And in our judgment, it meant any revenue that we
19 generate that can be used for that purpose.

20 We all know about the RAP programs
21 that are authorized with regard to the intended
22 uses and we knew when we were working, the GWE

1 subcommittee, we knew as we were getting into it
2 that we had to address the gaming revenue and the
3 RAP program. So that's something that we are
4 engaged with with regard to the IRS in terms of
5 how it's interpreted and there has to be some
6 sort of a crosswalk with your agency on how it
7 should be applied.

8 I personally expected a lot of the
9 tribes' RAP programs to be amended because tribes
10 are going to start using those revenues for other
11 purposes that serve their citizens with the same
12 intent. Whether or not does it fit neatly into
13 the five uses that are identified in IGRA, I
14 think there's a way for us probably to define how
15 it is -- I don't want to say rationalize -- the
16 reasoning behind it. And that's what we have to
17 have a coming together of minds.

18 So your coming here, as we have
19 identified that that is a conflict, this is not a
20 win-lose proposition. This is a win-win
21 proposition. And as we're working with the IRS
22 with regard to the regulations, the draft

1 regulations that would basically be promulgated,
2 we want to make sure that we eliminate all the
3 clashes that may emerge because what we do not
4 want is we don't want to have to get into
5 lawsuits saying no, you can't deny us to do what
6 we want to do to serve our people.

7 So there's some elders' issues, you
8 know, as you identified. I will say that I feel
9 that the relationship between the tribes and NIGC
10 has been very positive over the last number of
11 years. In the early years, I remember how
12 contentious it was. That has certainly changed
13 over the years and definitely including your
14 leadership. So I'll stop there and say thank
15 you. I look forward to follow-up conversations.

16 And my ask of your comments is you
17 reference things that I want to be able to take a
18 look at to make sure that I don't misread. A lot
19 of times clashes or differences of opinion is
20 because we misread or misheard and that's not our
21 intent.

22 So I'll stop there and turn to my

1 colleagues if they have additional comments with
2 regard to your remarks.

3 MR. VALLABHANENI: Vice Chair
4 Edenfield?

5 MEMBER EDENFIELD: Yes, thank you for
6 you coming today, meeting because it has raised
7 -- the issues have been raised here in a couple
8 of meetings. I know that one of the categories
9 is general welfare, so that should fit right in
10 with everything we're trying to do here at TTAC.

11 And I don't know if you've had a
12 chance to look at it or make comments on the
13 draft that we have out there on GWE, but it would
14 be good to get some kind of feedback from you if
15 you take a look at it and get back to us on it.
16 But thank you.

17 MR. VALLABHANENI: Chairman Butler,
18 anything? Okay.

19 Vice President Micklin, any comments?

20 MR. MICKLIN: Thank you. I look
21 forward -- I'd like to thank Chairman Simermeyer
22 for presenting to TTAC today. I look forward to

1 future discussions on these issues.

2 Tlingit Haida is not an Indian gaming
3 tribe. We are developing Class 2 and charitable
4 gaming as a support for our economy and there's a
5 number of issues that I look forward to
6 discussion, too. I'll just mention one is just
7 the opportunity to address the fact that the
8 revenues of tribal enterprises are 100 percent
9 taxed. They are 100 percent taxed. Those
10 revenues go to the tribal government. So the
11 imposition of tax is fully fulfilled by our
12 tribal values which is to take all the revenues
13 and apply them to the general welfare of our
14 tribal citizens which brings us to the second
15 question, what is general welfare?

16 Our societies are different, are
17 distinct, are unique. They're not the Western
18 societies. I can speak for Tlingit and through
19 my relations, Haida. But our values are
20 different. We don't income tax our relationship
21 between leadership and tribal citizens. The
22 expectation is that we take all necessary action

1 to improve the general welfare for our tribal
2 citizens and that is as much a cultural
3 imperative as it is a business or governmental
4 action.

5 Our citizens expect us to do things
6 for their benefit that are not necessarily
7 monetary, but have everything to do with respect,
8 care, and recognition. And it's not metered by
9 income or one's wealth determined by their
10 earnings. It's a different way and I think we
11 need to respect that and look forward to
12 discussions that would provide that sensitivity
13 for issues such as general welfare and RAP
14 through IGRA. So thank you.

15 MR. VALLABHANENI: If you wanted to
16 comment?

17 MR. SIMERMEYER: Thanks, if I might,
18 Chair Butler. Thank you again for the
19 opportunity to provide NIGC's comments on this
20 topic. We'll absolutely provide prepared
21 comments, as well as the Bulletin 2022-4, to the
22 advisory group.

1 And I want to thank the Vice Chair for
2 your role in helping to lead the general welfare
3 discussion. As I mentioned, those five purposes
4 include general welfare as it's stated in IGRA
5 and in general -- the prohibition against per
6 capita payments with the exception of RAP is
7 also explained in that bulletin.

8 But the intention of the bulletin is
9 to acknowledge I think what a number of the
10 leadership has said, that there's a broad range
11 of ways that tribes use their revenues and NIGC
12 is only concerning is not giving revenue, nothing
13 beyond that at all is our role or the tax status
14 of it. So we look forward to collaboration to
15 help identify and provide clarity which is our
16 goal, too.

17 MR. VALLABHANENI: I failed to
18 recognize Councilwoman White Horse, if she had
19 any comments.

20 MEMBER WHITE HORSE: Thank you. I
21 just want to echo what all have shared here. We
22 -- all of our revenue is taxed and I think that

1 we need to create some type of legislation to not
2 tax the tribal revenue that is brought in by
3 tribal businesses.

4 I look forward to having more
5 conversations with NIGC. Thank you.

6 MR. VALLABHANENI: Thanks.

7 CHAIR ALLEN: That was our last
8 comment.

9 Just to be clear, I have another ask
10 and this is relative to the gaming operation and
11 tribal gaming operation. I don't know exactly
12 your role, if you have a role, with respect to
13 the IRS with regard to betting -- wins which that
14 you have to stop and provide a report. I know
15 that tribes and the gaming industry, in general,
16 have an issue there. But we're looking at
17 specifically with tribes that we want that number
18 raised. So I'm hopeful that you -- let me
19 rephrase, I'm stumbling.

20 I'm assuming that you are well aware
21 from the tribes why that that's a problem and how
22 it affects the operations in a negative way. And

1 I know that we've asked for the IRS to look at
2 that guidance to raise it up so that it's not
3 disruptive to the operation. It's an old reg.
4 and the IRS is aware of it, that it's a concern
5 to the industry because you have to stop
6 everything when they hit a certain level of a
7 win. So I hope that you can work with us on that
8 issue. I'm certain that you're well aware of it
9 as well. It's a topic of concern to the tribes.

10 MR. SIMERMEYER: Thanks, Chair Allen.
11 I'm aware of that filing requirement and the
12 impact that it has on an operation and we don't
13 have a direct role in that, but I want to look
14 forward to see if we can support tribes because
15 the broader policy objective is forming an
16 economic development within IGRA, ways that we
17 can support that are important.

18 CHAIR ALLEN: I'm sure I'm getting a
19 lot more tax figures now that I've got you here,
20 but we'll stop there.

21 MR. SIMERMEYER: Thanks again. Glad
22 to be here.

1 MR. VALLABHANENI: Thank you. Next,
2 I welcome our colleague from Department of the
3 Interior to say some words.

4 MS. ISOM-CLAUDE: Thank you and good
5 afternoon. My name is Kathryn Isom-Claude and I
6 serve as the Deputy Assistant Secretary for
7 Indian Affairs for Policy and Economic
8 Development. And I am Taos Pueblo. I'd like to
9 greet the tribal leaders here today and my
10 federal colleagues and others who are in
11 attendance. My apologies for not being able to
12 attend in person as I had hoped to.

13 I'd like to share some information
14 updates today about our Tribal Electrification
15 Program which is administered through our Office
16 of Indian Economic Development. The Tribal
17 Electrification Program comes from the Inflation
18 Reduction Act and it provides \$150 million for
19 financial and technical assistance to tribes to
20 increase the number of tribal homes with zero
21 emission electricity.

22 Specifically, this program will work

1 in three ways. First, it will provide
2 electricity to unelectrified tribal homes through
3 zero emission energy systems. Second, it will
4 transition electrified tribal homes to zero
5 emission energy systems, and third, support
6 associated home repairs and retrofitting
7 necessary to install these zero emission energy
8 systems.

9 For this year, \$72.5 million is
10 available to tribes to use towards the goal of
11 electrifying as many tribal homes as possible.
12 That number will be repeated next year.

13 The pre-application period is open
14 right now until September 18th so we really want
15 to make sure folks are aware of this opportunity
16 and then tribes will be invited to submit full
17 proposals between November 6th and December 22nd
18 of this year.

19 We're also working with our federal
20 partners to assist tribal applicants with the
21 overall planning and stacking of electrification
22 funding opportunities. Technical assistance

1 opportunities are also available to tribes in the
2 pre-application proposal and implementation
3 phases of this program. Further information on
4 this can be found on our website. That's
5 www.bia.gov/service/electrification. I think
6 it's also available if you just Google Tribal
7 Electrification Program. Or you can also email
8 electrification@bia.gov. So again, I really
9 encourage folks to let others know or take
10 advantage of it.

11 And I'd also like to address some of
12 the comments that we heard earlier regarding
13 taxation of tribal businesses. We agree that
14 it's important to have consistency, clarity, and
15 certainty that's rooted in both the reality of
16 the Indian country and our federal trust and
17 treaty responsibilities. So for example, at DOI,
18 we've required simply majority tribal ownership
19 to qualify for a loan through the Indian Loan
20 Guarantee Program or to establish a tribal energy
21 development organization which is a business
22 organization engaged in energy resource

1 development on trust land.

2 The purpose of these programs is to
3 further tribal economic development and self-
4 sufficiency. So these organizations that DOI
5 recognizes as tribal organizations and businesses
6 would not be recognized as such under a 100
7 percent tribal ownership standard. So
8 accordingly, we are interested in any guidance
9 that's being evaluated and we appreciate the
10 opportunity to engage further on it with our
11 federal partners and tribal advisors.

12 And with that I will close it out and
13 I'm happy to take any questions.

14 MR. VALLABHANENI: Thank you.
15 Chairman Allen. Any questions?

16 CHAIR ALLEN: None from me right now.
17 But I do want to express to counsel and I
18 definitely deeply appreciate yours and Brian
19 Newland's leadership over there with regard to
20 what the Bureau is doing and so thank you. We
21 appreciate your leadership and advocacy.

22 MS. ISOM-CLAUDE: Thank you, Chairman

1 Allen.

2 MR. VALLABHANENI: Thank you. Do any
3 other TTAC members have any questions? Vice
4 President Micklin.

5 MR. MICKLIN: Thank you and I wish to
6 thank Ms. Isom-Clause for her remarks today.
7 It's much appreciated. I do wish to expressly
8 thank her and her colleagues and her -- the
9 President and the Congress for the energy related
10 opportunities through the IRA and some through
11 the BIL.

12 One thing that we have noted is these
13 opportunities are so significant and so important
14 to use because we -- is that we have such a high
15 percentage of unelectrified communities, but we
16 also have communities electrified but with
17 unreliable and unaffordable energy available to
18 the households and businesses. It's a
19 significant limitation to business development in
20 our villages.

21 We thank you for that opportunity and
22 we are also finding that there are a number of

1 roadblocks frustrating us from taking advantage
2 of these opportunities and those include some of
3 the provisions of the legislation like the
4 benefit cost analysis. We think that benefits
5 not just in energy, but in transportation and
6 broadband deployment that the IRA should value
7 that infrastructure is becoming available to the
8 tribes. That doesn't seem to necessarily qualify
9 as a benefit, but we think having reliable,
10 affordable energy is a clear benefit. Having an
11 improved road, safe road is a clear benefit, and
12 broadband services is a clear benefit. It's more
13 complicated than that and we're hoping that the
14 interpretations of the IRA will be favorable to
15 tribal communities, as well as issues related to
16 permitting. We're finding a lot of permitting
17 issues are frustrating our advance of these
18 projects towards monetizing the credits
19 available.

20 So I know those are issues that are
21 within the attention of Domestic Policy Council
22 and the White House Council on Native American

1 Affairs and departments themselves. But we are
2 trying as hard as we can to get to these benefits
3 and again, thank you.

4 I know the administration had a lot to
5 do with this legislation and the importance of
6 this opportunity cannot be, I feel, be -- it
7 cannot be stressed enough because of the long-
8 standing issues we have just with basic
9 infrastructure in our communities where we can
10 use these benefits. They will revitalize our
11 communities and give us a platform for improving
12 our communities and our economies and being able
13 for every community to exercise these issues that
14 unfortunately a lot of tribes with recognizable
15 assets get to talk about and a lot of tribes, the
16 great majority of tribes that just don't have
17 that capacity, whether it's resources are not
18 part of that conversation. When they're able to
19 take advantage of these opportunities, they will
20 become a part of this conversation and things
21 like TTAC will be more meaningful to them and I'm
22 really hoping that day arrives soon and thank you

1 for bringing that closer to us by your dedication
2 to Indian Country.

3 MR. VALLABHANENI: I know Chairman
4 Allen wants to say something, but.

5 CHAIR ALLEN: Yes, Kathryn, I forgot to
6 raise the question of the Indian Trader Act. So,
7 I don't know where that is.

8 I mean, and maybe this is a question
9 for Joel, since Bob's not here. Because that's
10 just a topic that we are still highly interested
11 in.

12 MS. ISOM-CLAUDE: Thank you, Chairman
13 Allen.

14 I do not have an update on that
15 immediately. We can certainly circle back with
16 you.

17 Of course, if Joel has anything to
18 offer, I'd invite him, as well. But if not,
19 we're happy to follow up with you.

20 MS. MALERBA: Kathryn, if you wanted,
21 you could follow up with Fatima, and she can
22 share the information with everyone if that works

1 best.

2 Thanks, and thank you for being here
3 today.

4 CHAIR ALLEN: And if I might, the, it's
5 still, it's very relevant to our jurisdiction. I
6 know it's an old act that hasn't been passed,
7 hasn't been updated since '59.

8 And, I know it's complicated. And I
9 know the Solicitor's Office has a role, in terms
10 of interpreting what that intent was.

11 But for the tribes, every act that
12 affects tribes' jurisdiction and the economies
13 within our jurisdiction, are relevant and
14 related.

15 So, that's why we want to you know,
16 push the envelope of, of dealing with it within
17 the authority of, of the administration.

18 So, that's why we push the IRS and
19 Treasury over here. But, and the Department of
20 Interior.

21 Quite frankly, it's a question of the
22 act was intended to clarify who can conduct

1 economic activity on our reservations.

2 So, it needs to be updated. It's
3 still a standing, standing statute. So I just
4 want to throw that out there.

5 Brian told me that early on in his
6 administration, that it was a priority for him.
7 And I'm assuming that he's collaborated with Bob,
8 and Joel over in the Solicitor's Office about is
9 there any movement on it.

10 In the absence of not hearing
11 anything, we wonder if anybody is paying
12 attention to it. So, I'm just bringing it back
13 on the table.

14 So we can follow up, Kathryn. I know
15 Joel's here and he's probably knowledgeable about
16 it, as well.

17 So, I'll leave it at that.

18 MR. VALLABHANENI: All right, thanks.
19 I will introduce our colleague from the
20 Department of Interior, Solicitor General's
21 Office.

22 MR. WILLIAMS: All right, thanks

1 everyone. Joel West Williams, I'm a citizen of
2 the Cherokee Nation, and I'm the Deputy Solicitor
3 for Indian Affairs at the Department of the
4 Interior.

5 I keep my remarks very brief. I just
6 wanted to express my appreciation for the
7 invitation to be here today with you all.

8 This is the first time that I've had
9 the opportunity to attend one of these TTAC
10 meetings. And so, I really do appreciate the
11 engagement, and the discussion.

12 Solicitor Anderson expresses his
13 regrets for not being able to be with you today.
14 He is in Washington State today doing another
15 event there.

16 So, he extends his greetings and
17 apologies for, for not being able to be with you
18 today.

19 You know, some of the issues that have
20 been brought up already, the GWE issues and
21 taxation of tribal enterprise issues, these are
22 things that the Solicitor's Office has been

1 engaged in, and a number of discussions with our
2 colleagues within the federal family on these
3 topics.

4 These are also issues that tribal
5 leaders have brought to our attention as well,
6 and we've had a number of discussions about
7 these. So, we're you know, happy to, to be as
8 helpful as we can on these issues.

9 And as Kathryn was pointing out
10 earlier, there are a number of concerns that can
11 be raised, particularly with the Interior
12 programs that are within the assistant
13 secretary's purview there.

14 So, again, thank you so much for
15 inviting us to be here today, and really happy to
16 be here and to listen.

17 And, Chairman Allen, I know that, you
18 know, you had some questions that you raised on
19 the Indian trader regs. We're happy to, you
20 know, provide you with some additional
21 information and have some other conversations
22 about that, as well.

1 CHAIR ALLEN: If I might, Krishna,
2 thanks, Joel.

3 You know, I never know. I posed the
4 question with Kathryn, and I never know who is
5 assigned to what responsibility.

6 But I do know the Solicitor's Office
7 is heavily engaged, so during the end of the
8 Obama Administration, second Administration, it
9 was taken up.

10 And, but it seemed to have died on the
11 vine, if you will. And so, we want to bring it
12 back up. And, we don't want to lose sight of it.

13 It is very relevant to our economies,
14 and so we would love the opportunity to engage
15 with you and whoever else you are working with on
16 reviewing it, to help us understand why is it not
17 being updated. And, what the strategy is. So,
18 that's the ask.

19 And so, if you would engage with us,
20 we would --

21 MR. WILLIAMS: Of course.

22 CHAIR ALLEN: -- love to have a

1 conversation about that topic.

2 MR. WILLIAMS: Okay, happy to do that.

3 MR. VALLABHANENI: Any other questions
4 from the members?

5 MR. MICKLIN: Treasurer?

6 MS. MALERBA: Yes, Will, we see your
7 hand. Go ahead.

8 MR. MICKLIN: Thank you.

9 Don't mean to be pushy. So, thank
10 you. Just three quick items. One to support Co-
11 Chair Allen, and his remarks about the Indian
12 Trader Act.

13 The tribe-to-tribe trade is a real and
14 important issue that would be meaningful for, for
15 tribal economies.

16 It is a traditional and customary
17 practice. My tribe for hundreds of years, was
18 among the wealthiest along the Pacific Coast
19 because of our trade.

20 And so, the Indian Trader Act would be
21 important. I know it's not on the radar for
22 Interior by informal reports, but it certainly is

1 worth attention.

2 But there are two related matters.
3 One is the Sansonetti opinion, the Solicitor
4 letter really, more than a Solicitor's opinion
5 from 1993.

6 That really made some imprecise and
7 erroneous determinations that is relied still,
8 relied upon in the Department. And, has been
9 refuted by subsequent court decisions and federal
10 Indian policy.

11 And really needs to be removed because
12 it casts doubt on a number of matters, including
13 tribal enterprises as to, that's based on the
14 definition of, and jurisdictional authority of
15 Alaska tribes.

16 And dealing with that, we had hoped it
17 would be rescinded, or withdrawn sometime ago.
18 It has not been.

19 We would hope that it could be
20 contemplated for withdrawal sometime in the near
21 future, because it does have implications for
22 our, for our governance, and our tribal

1 enterprises.

2 And finally, the Jay Treaty. That has
3 implication on tribal economies. We have tribal
4 citizens in Canada, who are tribal citizens of
5 Tlingit and Haida.

6 And, there is still a significant
7 tribal economy between Kaigani Haidas, and Haidas
8 in Canada.

9 And for Tlingits as well, but I think
10 that's true throughout the northern boundary, and
11 the southern boundary with our relatives that are
12 on both sides of the border.

13 And unfortunately, a consequence of
14 running afoul of enforcement actions because of
15 imprecision in the trade along the border, is
16 confiscation of goods, which is devastating to,
17 to folks who run afoul of these issues.

18 And a Jay Treaty clarification or
19 improvement, would put that to rest.

20 And I know this is not the Wall Street
21 type of economic issue, but it is certainly one
22 that is significant to our folks, and a large

1 number who are along the northern and southern
2 boundaries.

3 So, thank you.

4 MR. WILLIAMS: Thank you, Mr. Micklin,
5 for bringing up those issues. Couple things
6 quickly.

7 On the Sansonetti M opinion topic,
8 that is something that you know, we're certainly
9 you know, aware of.

10 And, just would invite further
11 conversation with you about that. But definitely
12 understand the issues that you're, that you're
13 bringing up there and would be happy to discuss
14 them.

15 Similarly, with the Jay Treaty, you
16 know, I think that it would be helpful for us if
17 there are specific steps that you think that we
18 could take within the Solicitor's Office, to be
19 helpful in that area.

20 We would be happy to, to hear from you
21 on that, and to have those discussions as well.

22 MR. MICKLIN: Thank you.

1 MR. VALLABHANENI: Okay, I think Vice
2 President Micklin, just checking that you didn't
3 have another question?

4 (No audible response.)

5 MR. VALLABHANENI: Okay, thanks.

6 All right, before we get to our sort
7 of broader Treasury family here, I will invite
8 tribal liaison from the Department of Labor if
9 they are on. Jack Jackson?

10 MR. JACKSON: Yes, good afternoon, can
11 you all hear me okay?

12 MR. VALLABHANENI: Yes, we can, thank
13 you.

14 MR. JACKSON: Wonderful, wonderful. My
15 name is Jack Jackson. I am the Tribal Liaison at
16 the Department of Labor, in our Office of
17 Congressional and Intergovernmental Affairs.

18 I am here to participate only in
19 listening mode, as we do not have a statement
20 ready to be shared.

21 So, thank you very much.

22 MR. VALLABHANENI: Thank you.

1 Do any of the TTAC members have any
2 questions, or comments they'd like to share?

3 (No audible response.)

4 MR. VALLABHANENI: All right then,
5 thank you. Oh, Vice President Micklin?

6 MR. MICKLIN: Thank you.

7 I just wish to extend my gratitude to
8 Mr. Jackson for attending today. I know this is
9 a short time from our first meeting on I believe
10 August 31, with Labor representatives from
11 Division of Coverage Reporting and Disclosure in
12 the Office of Regulations and Interpretations,
13 where we discussed the ERISA and PPA of 2006
14 issues.

15 And our petition to Labor for
16 collaboration with our, the pension subcommittee,
17 but as well for Labor to contemplate joining in a
18 joint moratorium on enforcement in audit, and
19 also the participating in the tribal consultation
20 on these matters.

21 I know there is some time necessary
22 for deliberation at Labor, but I just wish to

1 thank you, Mr. Jackson, you identified those
2 representatives for our subcommittee to meet.

3 It was a productive and important
4 meeting, and we look forward to next steps in
5 collaboration with you, sir, and with your, your
6 colleagues at Labor.

7 Thank you.

8 MR. JACKSON: Thank you very much.

9 MR. VALLABHANENI: All right, thank
10 you.

11 Next, I've got a commissioner here, so
12 we're going to go to Commissioner Killen.

13 MS. ABBAS: Krishna, we have one more.
14 FinCEN is the last federal presenter.

15 MR. VALLABHANENI: Oh, I know, but
16 we've got a commissioner here so I'm going to the
17 commissioner.

18 MR. KILLEN: Good afternoon, thank you
19 for that exercise of executive discretion.

20 My name is Edward Killen. I am the
21 Commissioner of Tax Exempt and Government
22 Entities within IRS.

1 Very happy to be here this afternoon.
2 this is actually my first in-person TTAC meeting.
3 So, it certainly is my pleasure to be here, and I
4 do appreciate the invitation.

5 And I do just want to note that I
6 think this body is really a model of what
7 government-to-government interaction can be, and
8 should be.

9 And so, I think this is just a great
10 forum for collaboration and engagement.

11 I'm going to echo some of what
12 Commissioner Werfel talked about a while back.

13 But at the outset, you know, I just
14 want to note that this is in a time of really
15 unprecedented opportunity within IRS, due to the
16 Inflation Reduction Act.

17 And I think you know, many of those
18 opportunities that we have in the IRS, both
19 directly and indirectly relate to opportunities
20 that are, that are present right now within
21 Indian Country.

22 And so, it's our goal and our

1 intention to work collaboratively on shared
2 mutual goals. And so, just want to say that at
3 the outset.

4 A couple things that I just wanted to
5 note that we continue to, to work on, expand,
6 and, and really focus on again in many ways
7 consistent with some of the things that the
8 commissioner talked about earlier.

9 So, we continue to focus on efforts
10 around collaboration, outreach, and education to
11 the tribal community on topics such as sports
12 wagering, and employment tax.

13 In fact, in September we are offering
14 two employment tax workshops, which we hope will
15 be very successful.

16 And, we continue to assist tribal
17 entities in collaboration to develop additional
18 and expanded Voluntary Income Tax Assistance
19 opportunities, or VITA, VITA programs across,
20 across Indian Country.

21 Much of that involves internal
22 collaboration within IRS to look for

1 opportunities with our partners in other parts of
2 IRS to expand.

3 That is something that we continue to
4 do.

5 I talked a bit ago about the
6 opportunities that we have through the Inflation
7 Reduction Act.

8 And one of those opportunities that we
9 have, is to really focus on our efforts around
10 modernization.

11 Now, when we talk about modernization,
12 you know, people typically think of IT, or
13 information technology, but we're taking a
14 broader view of what modernization entails.

15 It certainly entails modernization
16 with IT, but it also really involves stepping
17 back and taking a look at our processes, our
18 procedures, our interactions, and looking at ways
19 in which we can modernize that.

20 And so, you know, we continue to do
21 that, and we look for benefits for, for all of
22 the taxpayers and entities that we interact with.

1 And, that certainly is the case with
2 respect to Indian Country.

3 And so, you know, one of the things
4 that we're looking at is what do those
5 interactions look like.

6 And so we see significant opportunity
7 for improvements in things like taxpayer digital
8 communication, allowing different modes of
9 interaction.

10 Certainly paying attention to the in-
11 person interaction that's so critical and so
12 important, but also looking to expand
13 opportunities for more remote interaction where
14 necessary and appropriate just due to, you know,
15 just the geographic expansion and depth of
16 partners that we have, to provide different
17 opportunities.

18 So we look at video presentations,
19 social media, continuing to utilize our Indian
20 tribal government newsletters and webpages, to
21 disseminate information that can be helpful and
22 value added.

1 One of the cornerstones of what we
2 hope to obtain through the funding with the
3 Inflation Reduction Act, is hiring.

4 That is tremendously important, and I
5 think that that both directly again and
6 indirectly, you know, makes a difference in the
7 quantity and the quality of our interactions.

8 So, we are looking at hiring really
9 all across the agency, and that certainly is, is
10 consistent with what we're doing within TEGE, and
11 with Indian tribal governments, as well.

12 And, we do appreciate the efforts and
13 the partnership that we've had in promoting our
14 hiring efforts through our interactions with
15 NAFOA.

16 And so, we appreciate support there
17 and will look to partner to see if we can have
18 continued support there.

19 Because you know, the one thing that
20 we recognize is that you really can't do anything
21 if you don't have good, talented professionals.

22 And so, we have a lot of good,

1 talented professionals in IRS, but we need more
2 good, talented professionals.

3 And so, you know, we're actively
4 seeking opportunities to, to expand our human
5 capital footprint, and bring more talented people
6 onboard that will ultimately contribute to the
7 quality of our interactions.

8 So, that's one thing that we're
9 looking at.

10 You know, the Clean Energy Credits
11 that are now available through the Inflation
12 Reduction Act. That is something that we are, we
13 are really focused on at this point in time.

14 So, we continue within TEGE to
15 collaborate with our partners in Treasury, but
16 also our partners and in counsel to work on
17 implementation of the Inflation Reduction Act as
18 a general matter, but particularly with respect
19 to the Clean Energy Credits.

20 Temporary regulations have been
21 issued, and I know that Treasury has held
22 consultation.

1 We have posted FAQs on IRS.gov, to
2 communicate to stakeholders regarding the
3 availability of those credits.

4 And the processes that are being
5 developed so that tribal governments can claim
6 the elected payments for clean energy.

7 And we've also posted a FAQ sheet that
8 is specifically tailored to tribal interests, and
9 you can see that on IRS.gov/tribes.

10 I think there is some good information
11 there, and I will say that there's more that we
12 will need to do there. There's more that we have
13 to do. And, there's more that we're committed to
14 do.

15 And as we get a little bit, a little
16 bit additional firmness to those, those
17 procedures because there's a pre-registration
18 requirement with respect to obtaining the Clean
19 Energy Credits, the elected payments in
20 particular.

21 And, we want to make sure that tribal
22 entities understand what they will need to do to

1 avail themselves of those credits that they will
2 be entitled to.

3 And, that is particularly the case
4 since the pre-registration process is sort of a
5 new advent that was statutorily contemplated
6 within the Inflation Reduction Act.

7 And it will have real operational
8 implications, so we want to make sure that we are
9 doing everything that we can to, to collaborate,
10 to provide information, to make sure that people
11 know what it is that they need to do.

12 And so, you know, that is our
13 organizational commitment to do everything that
14 we can with respect to communication around that.

15 And, you know, I just want to say that
16 the work that's done here in the TTAC, is
17 extremely important. And I know that that comes
18 with a great deal of effort from all of you.

19 So, just want to say you know, on
20 behalf of TEGE, again echoing the commissioner's
21 expression of appreciation, thank you for the
22 leadership that you all provide.

1 Thank you for your willingness to
2 collaborate. You have our commitment that we
3 will be willing partners in that collaboration;
4 in that dialogue; in that interaction.

5 I know that there are a lot of nuance,
6 and complicated issues that we all face, you
7 know, across the range of issues that we're
8 confronted with.

9 And, you know, my sort of perspective
10 on that, and experience is that if you have
11 people of good faith who are willing to work
12 together, even though problems may be
13 complicated, you can usually overcome those.

14 And so, you have our commitment to be
15 willing partners in that regard.

16 So, thank you.

17 MR. VALLABHANENI: All right, Chairman
18 Allen, or other members, any questions?

19 CHAIR ALLEN: No, I don't have any. I
20 thank the commissioner and Carmen, et cetera.
21 Their team knows what our challenges are, and I
22 appreciate the commitment and continued effort to

1 fully understand our authority. And also what
2 the challenge is.

3 You know, where we are right now, I
4 will say recognition that this law was passed
5 that established this committee in 2014, and took
6 a while for it to get, start to get traction.

7 And then pandemic hit us. So all of
8 a sudden, we had a two to three year hold to get
9 going.

10 And so, now and I think that we are
11 hearing is that okay, we want to start moving
12 forward more aggressively and expand.

13 So, we appreciate the sincerity. What
14 we're trying to do with regard to our corporate
15 structure, with regard to what we're trying to do
16 on the taxation issues, including on the Treasury
17 side.

18 The revenue generation -- revenue
19 access, excuse me, capital access that is
20 important to us.

21 So, everybody has a part, you know,
22 and we just want to make sure that we're all

1 moving forward and finding ways how to, not
2 reasons why not.

3 And, that is a typical problem that we
4 engage. And this is not to be offensive to
5 lawyers, you know, they're kind of, but they're a
6 protective nature.

7 And so, their job is to protect their
8 clients. We get that. But on the other hand, we
9 make the case that you're a trustee. Your job is
10 to help us become self-reliant.

11 So, and the devil's in the details, a
12 phrase I keep using. And it's often used. So we
13 thank you, commissioner.

14 We thank you you're here. We thank
15 you that you're engaged, and learning to
16 understand the complexities of Indian Country.

17 So, thank you.

18 MS. MALERBA: I just wanted to say
19 thank you for being here, as well, commissioner.
20 I have had some interaction with you prior to
21 this meeting and you know, I find your approach
22 to be very refreshing.

1 You know, it's how do we solve
2 problems, and how do we all bring our best minds
3 to the table to work through them.

4 So, thank you for being here; thank
5 you for your commitment.

6 MR. VALLABHANENI: Please.

7 MEMBER BUTLER: Commissioner, thank
8 you for your, I'm just excited about your
9 willingness to collaborate with tribal
10 governments, and look for solutions as noted.

11 And just bringing back a comment
12 earlier that Chairman Allen brought up about the
13 W-2G gaming tax issues that are not only within
14 Indian country, but in commercial gaming at
15 large.

16 I wonder if there's an opportunity to
17 work under the government relationship that we
18 have, to see if there is a solution just from a,
19 from a tribal government perspective, to see if
20 there's a way to, to go at the W-2G issue that
21 could then be a model for you know, for the IRS
22 from a broader perspective.

1 And that's maybe something that we
2 could explore together, working with you.

3 MR. KILLEN: Yes, I appreciate that
4 question. I mean, I will speak philosophically
5 here because I'm not the expert in those areas.

6 So I would not want to do an injustice
7 to my colleagues by over committing, but I will
8 say my general take is that there's always an
9 opportunity for collaboration and dialogue, even
10 if it's even for us to have transparency and
11 clarity around what at the issues are, what the
12 concerns are, and what the opportunities are.

13 So, with respect to you know, really,
14 I think any issue, if there is a willingness to
15 have a dialogue around the parameters of the
16 issue, absolutely, absolutely.

17 And then you know, the devil's always
18 going to be in the details around you know, what,
19 what the final solution is, and what the approach
20 is.

21 But I think you know, you have to have
22 a willingness to be open to the dialogue, and we

1 have that.

2 MEMBER BUTLER: Thank you, appreciate
3 that.

4 MR. VALLABHANENI: And, I'll sort of
5 say and maybe steal back some of the you know,
6 thunder that went towards the commissioner there
7 on that one issue.

8 I think the major problem is the --
9 you have a -- older than me, so, like, way older
10 than 50 years ago, there was a statute that has a
11 pretty clear dollar figure in the tax code about
12 when it is that I think we're primarily talking
13 about, slots?

14 Yes, what the threshold is for
15 withholding the tax, and filling out all of the
16 paperwork, et cetera. They were intended to be
17 temporary regulations issued in 19- -- I don't
18 know, I'm going to say '70-something. But that
19 temporariness just kind of continued and, you
20 know, there was -- that was a long time ago.

21 Now, we totally understand and not
22 just from Indian country, but just the gaming

1 industry in general, that, yes, \$1,200 isn't what
2 it used to be. And so, it is very you know,
3 disruptive to operations to like, have to take
4 the machine offline, fill out all this paperwork,
5 the customer's not happy, no one's happy.

6 We understand but I think the real
7 issue is that we need to get Congress to like,
8 change that dollar figure in the statute.

9 And, I'm not aware of any reason we
10 would not be interested to work with members of
11 the TTAC, other tribes.

12 We've said as much in correspondence
13 with members of Congress on this issue over the
14 last several years.

15 CHAIR ALLEN: Well, if I might,
16 Krishna, we understand. And we understand that
17 point. And so you know, we were hopeful that
18 because the IRS did take liberty to expand it at
19 one time, that we were hopeful that they could do
20 it again.

21 But if the issue is that statutory
22 impediment and the criticism of going beyond your

1 authority, it would be helpful for us, and the
2 industry -- it's bigger than Indian country.

3 MR. VALLABHANENI: Oh, it is.

4 CHAIR ALLEN: And so to be mindful
5 that -- let me rephrase that, to be hopeful that
6 the administration would be supportive
7 legislation to remedy an impediment to the
8 industry. So it is -- that's what it is, is an
9 impediment to the industry. That's why I was
10 challenging Sequoyah, because I'm sure Sequoyah's
11 heard it asked that NIGC wade in as well.

12 So we're here on behalf of the tribes,
13 but we do know that the rest of the industry, AGA
14 I think it is, Rodney, that has been championing
15 it as well. So we would welcome mutual support.

16 MR. VALLABHANENI: Yeah, and I'm not
17 going to sit here and speak on this issue on
18 behalf of the Secretary. But I can say that I'm
19 not aware of any reason why there wouldn't be
20 openness to getting to dialog on that.

21 CHAIR ALLEN: Okay.

22 MR. VALLABHANENI: Thanks,

1 Commissioner. I'm going to go back in order.

2 Next we'll go to Jonathan Dixon from FCEN..

3 MR. DIXON: Thank you, everybody.

4 Good afternoon, thank you for extending an
5 invitation. I don't think my office has ever
6 attended one of these, so I really appreciate
7 inviting me here today.

8 I'm an advisor to the Director of the
9 Financial Crime Enforcement Network. We are part
10 of Office of Treasury's -- or the Office of
11 Terrorism and Financial Intelligence.

12 So those of you that are familiar
13 with our office may know that our key priority
14 right now is the implementation of the Corporate
15 Transparency Act. This requires certain U.S.
16 companies to report to FinCEN beneficial ownership
17 information. In other words, who owns their
18 companies.

19 So we are in charge of this key
20 project that's going into effect on January 1,
21 2024. The reasoning behind Congress's passing of
22 this legislation was that we know bad actors use

1 opaque corporate structures to facilitate a
2 myriad of illicit activities.

3 From money laundering to sanctions
4 evasion, drug trafficking to fraud, criminal
5 actors impose real costs to the U.S. Government,
6 to the economy. And they take advantage of small
7 businesses and taxpayers.

8 So we think the increased transparency
9 called by the CTA is going to help honest U.S.
10 businesses who are normally at a disadvantage
11 when competing against criminals who exploit
12 vulnerabilities in our system. We think this is
13 going to help even the playing field.

14 I bring this up here because this is
15 going to impact small businesses across the
16 country, including many in your communities. We
17 are setting up a non-public beneficial ownership
18 database, which is going to support law
19 enforcement agencies, national security
20 enterprises.

21 But we're also mindful of the cost to
22 small businesses. This is a new requirement,

1 it's coming up fairly soon, though there is a
2 fairly long window for reporting.

3 But this is something that we are
4 starting outreach efforts like to communities
5 across the country to let them know that this is
6 coming. And to help them get prepared for the
7 reporting obligations.

8 We expect that this won't be too
9 complicated of a program, that most small
10 businesses are going to only have one or two
11 beneficial owners, the people that actually own
12 the company and likely run it on a day-to-day
13 basis.

14 We understand, however, that we need
15 to put out a lot of materials and guidance
16 documents to help folks become comfortable with
17 the reporting obligations, to know what they have
18 to file, when they have to file it, and where.
19 So we're beginning to push out guidance documents
20 through our portal, which is available on the
21 FinCEN website.

22 We're setting up a series of webinars,

1 some round tables. We're even putting videos on
2 YouTube. And it's my hope that we can work with
3 a lot of the communities in this room to educate
4 the general public about this reporting
5 requirement.

6 Fatima has my contact information in
7 case anybody has additional questions. I'm sure
8 that there will be many in the days to come. But
9 thank you for letting me come here and talk about
10 this, because it is a new initiative and I'm sure
11 that a lot of folks are going to need some hand-
12 holding as this gets off the ground.

13 MR. VALLABHANENI: Thank you. Chair
14 Allen.

15 CHAIR ALLEN: Jonathan, thank you.
16 You did say corporate transparency, is that what
17 you said?

18 MR. DIXON: Yes, it's the Corporate
19 Transparency Act, but it applies to small
20 businesses.

21 CHAIR ALLEN: Corporate Transparency
22 Act. So your office is responsible for carrying

1 out the intention of that legislation.

2 MR. DIXON: That's correct.

3 CHAIR ALLEN: Okay. So the only thing
4 I -- because I'm speaking out of school a little
5 here. One of the things that we're doing here as
6 we get you guys here is we're looking under the
7 hood of what do you guys do. And then what does
8 it mean to us.

9 And so that's something we may
10 explore, you know, that we can get some help as
11 we engage. I know we probably can look it up
12 online and find your office, you know, and see
13 what it says online. Google knows everything,
14 right.

15 But I think that here we would like to
16 make sure we engage as we're moving our agenda
17 forward and the topic of the day for today, the
18 big one, is with regard to our tribal corporate
19 structures. And so then now the question would
20 be what would it mean to your office.

21 And so, and I'm sure you probably have
22 questions too, relative to that topic. So that's

1 something we definitely want to explore. So we
2 thank you that you're here and looking forward to
3 learning more, you know, what relations we would
4 have, what issues we would have that are mutual.

5 MR. DIXON: Sure. So I should add
6 that large corporations, those with more than 20
7 employees and more than five million annual gross
8 receipts, are exempt from reporting. So it
9 really is for small businesses.

10 But I understand that corporate
11 structure, particularly in tribal communities,
12 can be complicated. So in addition to this being
13 a new requirement, I think that there's going to
14 be a lot of back and forth between our office and
15 your communities on, you know, what they should
16 report, who is the beneficial owner.

17 Beneficial ownership also extends to
18 those who have a guiding role in how the
19 corporate structure operates. So it's not just
20 who owns ownership shares, but it's also who
21 directs the company in a significant manner.

22 So I know that I'm dropping this all

1 out of like the blue, and that there is addition
2 -- there is existing documentation. But this is
3 also something that we really want to hear from
4 constituencies as we reach out and promote this
5 upcoming requirement.

6 We want to have a feedback cycle where
7 we hear from local communities what the
8 challenges are, what the questions are. And you
9 know, specific case-by-case studies where maybe
10 the corporate structure isn't so clean-cut.

11 Maybe it's not a small business with
12 just one owner, or maybe there are specific
13 circumstances where there might be an exemption
14 for that company to report.

15 CHAIR ALLEN: Okay, helpful. And you
16 know, going to the size of corporations, we have
17 both, small and large. And so the question for
18 us will be as we get into this conversation is
19 what purview does your office have with our
20 smaller ones that fix that niche.

21 So I don't know, it just, it's a
22 question mark on my own mind. But that's what

1 we'll circle back to find out more. Thanks.

2 MR. VALLABHANENI: Any other questions
3 from members? All right, thanks, thank you.

4 Next I have the pleasure of inviting
5 Fatima Abbas, who's our Director for the Office
6 of Tribal and Native Affairs. Fatima.

7 MS. ABBAS: Thank you, Krishna. I'm
8 just going to run through a few updates, just
9 high level.

10 Our office has been in existence since
11 roughly February of this year and we are in the
12 process of converting all of our temporary staff
13 over to permanent. We only have four folks. We
14 are supposed to have two more but the hiring
15 processes are laborious. So likely will not
16 happen until next year.

17 The focus of our office work has been
18 primarily on policy and tribal engagement in
19 supporting the administration of certain
20 programs. So a lot of focus on supporting the
21 administration of the 30 billion in tribal set-
22 asides, of which the obligation date on the 20

1 billion tribal set-aside is next year. So we are
2 vigorously doing outreach.

3 As Chief Malerba mentioned, just this
4 year alone we've done 700 engagement sessions
5 with four people organizing with tribes. So
6 we're doing a lot of outreach to try to help
7 educate on the timelines, especially knowing the
8 extreme resource constraints that tribes have.
9 So that will continue to be our focus.

10
11 We're also focused on finding every
12 ounce of money we can in each one of these
13 programs and sending them out to Indian Country.
14 So in the past few months we have gotten
15 reallocations for the Capital Projects Program
16 for broadband, the \$20 billion fund, the Local
17 Assistance and Tribal Consistency Fund.

18 We also just opened up the 250 million
19 second tranche for tribes, 50% of tribes submitted
20 in two days for that fund.

21 And then strangely, Congress rescinded
22 money from the state small business credit

1 initiative, but we were actually able to get a
2 plus-up for tribes amidst all that rescission.
3 So we got a plus-up for tribes on technical
4 assistance. It was increased by 21 million. So
5 that's some of the work that we have been doing
6 on recovery programming.

7 We have done a lot of work on tax this
8 year, so focusing very heavy on the Inflation
9 Reduction Act. Conducted over four
10 consultations. Work with the Office of Tax
11 Policy Chief Counsel and IRS Commissioner side on
12 integrating that tribal feedback where possible.
13 Recently the low income bonus credit program
14 guidance was released in response to tribal
15 feedback.

16 There is a 200 megawatt set aside for
17 Indian lands. There is a requirement to have
18 consent for projects on Indian lands as part of
19 the commercial readiness standard. And also
20 there is an edit regarding the eligibility of
21 single-family housing for Category 320% bonus,
22 which was also in response to tribal feedback.

1 We are in the process of collating the
2 elective pay consultation comments, and we'll
3 work with our colleagues there. And then we are
4 very heavily engaged on all the issues that the
5 TTAC has raised, of which the chief issue is tax
6 status of tribal corporations and tribal
7 entities, General Welfare Exclusion Act, and then
8 pensions.

9 We're in the process of having the
10 TTAC management transferred over to our office.
11 And we are hoping to have a full TTAC for all
12 appointees by the next meeting. In addition to
13 all of those items, we've also been working with
14 other Treasury departments, particularly the CDFI
15 fund, which will be releasing the recertification
16 process soon.

17 Recently did a native CDFI listening
18 session. We worked with the Office of Consumer
19 Policy on the creation of a tribal and native
20 link on financial literacy for mymoney.gov as
21 part of our access to capital work. And we're
22 looking to working with FinCEN on the Corporate

1 Transparency Act since it does have tribal
2 implications.

3 So that's just a summary of some of
4 the work that we do. We have a weekly tribal
5 broadcast that we encourage everybody to join to
6 get all of our updates. Thank you.

7 MR. VALLABHANENI: Would any TTAC
8 members like to make any remarks, comments?

9 CHAIR ALLEN: I don't have any because
10 I've been keeping up with what Fatima's doing.
11 But I just wanted for the record just reflect
12 that we're deeply appreciative of the hard work.

13 There's a lot of issues on our plate
14 here with regard to the, as she said, the IRA
15 resources and even ARPA resources and some other
16 issues that we have brought forward, including
17 impact of these funds relative to tribes' basic
18 operations, i.e., the indirect cost rates that we
19 negotiate with Interior and HHS.

20 So our objective here is to retain
21 stability with our tribal governmental
22 operations, that's the objective. And the mere

1 fact that we got fortunate by this influx of
2 revenue to solve problems immediately is very
3 helpful. But we don't -- this is a long-game
4 agenda.

5 So we need Treasury's help and OMB's
6 help with regard to those matters. So on top of
7 what we're doing here with the purview of this
8 advisory committee.

9 MS. ABBAS: Thank you, Chairman. We
10 did actually just release an update on that
11 indirect cost issue about the exclusion of the
12 state and local fiscal recovery fund, and that
13 was with OMB and Interior Business Council.

14 MEMBER EDENFIELD: I also want to
15 express my appreciation. Fatima, I know how hard
16 you work, and I've always appreciated the work
17 that you've done for us. You take very good care
18 of us, by the way. Thank you.

19 MS. ABBAS: Thank you.

20 MEMBER BUTLER: Not to be redundant,
21 but I will, because it's well deserved. I mean,
22 this department is so overdue. I mean, decades

1 in the making and in the begging of Indian
2 Country for it, and now it's finally here and
3 under an incredible force of Chief Malerba just
4 strong-arm it to make it happen. And so we
5 appreciate that.

6 But it can't just be in this moment
7 under this administration. The sooner we can get
8 to permanency for this department, the better.
9 And anything that we can do to encourage that and
10 encourage Treasury to do that and our broader
11 body of legislators to do that, we are here to
12 support that 100%.

13 So thank you for the great work, the
14 investments that you're encouraging throughout
15 Indian Country, as we've talked about routinely
16 not only affect Indian country with economic
17 development, but all the surrounding communities
18 in the states and all the other industries that
19 are supported by Indian country and the growth of
20 our economies. So thank you for leading that
21 charge.

22 MS. ABBAS: Thank you so much,

1 Chairman. And we hope to stay past this
2 administration too, because we got a lot of work
3 that we need to get done. So thank you.

4 MR. VALLABHANENI: Thank you very
5 much. And I'm going to take this opportunity to
6 also thank Fatima very much. Because before she
7 got here, I was the TTAC's chief issue. I was
8 their problem that they would try to deal with.
9 So thank you very much.

10 CHAIR ALLEN: Took that off your desk,
11 huh?

12 MR. VALLABHANENI: Yes, successful.
13 Okay, I don't know, Madam Treasurer, did you want
14 to say anything else, or?

15 MS. MALERBA: No, just that, you know,
16 I'm in awe of Fatima and her team. They're just,
17 they have just like just knocked it out of the
18 park in terms of the work that they have been
19 doing. And I'm really appreciative and thankful
20 that they're my team.

21 I did want to tell everybody, though,
22 there are refreshments out in the hallway if

1 anybody wanted any. We've been like glued to our
2 chairs. So feel free if you wanted to go get
3 something to eat.

4 MR. VALLABHANENI: All right. Thank
5 you. Okay, next we'll turn it over to our Chief
6 Counsel, Office of Chief Counsel, IRS colleagues.
7 Start with Rachel Levy, and I'll have her explain
8 her title.

9 MS. LEVY: Low blow Krishna, and I
10 don't think I should follow Fatima, which nobody
11 wanted to do. It is I think impossible for
12 anybody to compare themselves to that office.
13 But my title is a mouthful, and instead of
14 explaining it, I'll explain a little bit about
15 what we do.

16 So I work for the Office of Chief
17 Counsel. First of all, my absolute delight to be
18 here. I have participated in several other TTAC
19 meetings, some in person, some not. But I think
20 as Chief Malerba has said, there's nothing quite
21 like being here in person when you can be. So an
22 actual honor to be here and to work with all of

1 you.

2 And my office and the Office of Chief
3 Counsel, unlike IRS and now Treasury hopefully
4 permanently, we don't have one consolidated
5 office that deals with Indian tribal government
6 issues. We have various offices, all of whom
7 touch it and have different subject matter
8 experts.

9 We work very, very collaboratively, as
10 my colleagues here, they'll introduce what their
11 offices do. But our subject matter experts have
12 all actually been around longer than we have in
13 our roles. They're very, very good
14 relationships. And now it's been wonderful,
15 actually, to have one sort of group to work with
16 within Treasury, we work closely with our
17 counterparts at IRS.

18 But we are the lawyers who work on the
19 regulations and the guidance, right. And so it
20 is invaluable to have all of your voices here and
21 to understand not only what the problems are that
22 we need to address, but you know, when we release

1 proposed guidance, to hear from you all in terms
2 of what we got right, what we got wrong, what we
3 didn't address at all.

4 I have -- so that's who I am. And
5 just for simplicity, we're EEE. And but within
6 EEE is Indian tribal -- some Indian tribal
7 issues.

8 I have two regulatory updates for you.
9 Neither of them are sort of breaking news per se.
10 Both of them have been around for a long time,
11 which is part of the problem. But I will address
12 them and sort of where we are on them. And then
13 I'll go off script for one thing as well.

14 So the first issue that I wanted to
15 talk about was proposed regulations on the
16 application of Code Section 414D, which relates
17 to the definition of a governmental plan to
18 Indian tribal governments. And this is an
19 ongoing guidance project. By ongoing I mean it's
20 been 17 years of work that's been put into it.

21 It is listed on the regulatory agenda
22 as a long-term regulation project. I know that

1 that long-term regulation project I don't mean by
2 that that it's another 17 years in the making.
3 It just means it's, you know, that's sort of for
4 our own internal purposes.

5 But members of my staff did have a
6 meeting with members of the Tribal Pension
7 Subcommittee on July 24. That was referenced by
8 Vice President Micklin.

9 We look forward to continuing to work
10 with the Tribal Pension Subcommittee to get the
11 committee's input on issues relating to Section
12 414D, as well as other items on the Pension
13 Committee's work plan. So we -- part one of the
14 EEE -- on of the E's in EEE is employee benefits,
15 which includes retirement and pension.

16 So we deal with that more broadly, and
17 then more specifically as it relates to Indian
18 tribal governments.

19 I'd also like to mention Code Section
20 414B, which is also a regulatory project, and
21 that's our work on finalizing regulations that
22 treat ITG fishing rights-related income as

1 compensation for purposes of Section 415.

2 Proposed regulations were issued on
3 November 15, 2013. It's always a little bit
4 embarrassing to put out dates like that. But for
5 those who've been tracking, there was a lot of
6 legislation that came our way.

7 After that a lot of changes in
8 administration, and so things sort of get
9 sometimes kicked back. Sometimes it's sort of a
10 last-in, first-out, rather than a first-in,
11 first-out.

12 But that is something that I speak
13 with my staff about every week, and speak with
14 Treasury about once a month as we sort of go off
15 of what needs to happen. I'm getting side-eyes
16 from some of my Treasury colleagues. But that is
17 -- it's actually not in Krishna's --

18 MR. VALLABHANENI: No, I only deal --

19 MS. LEVY: Can't blame Krishna on this
20 one.

21 MR. VALLABHANENI: I only deal with
22 one-third of you, so.

1 MS. LEVY: But this is something
2 that's on the 2022-2023 priority guidance plan,
3 and we expect that to roll over onto the new
4 guidance plan. And it is an issue that we hope
5 to deal with.

6 I also not sort of within my subject
7 matter jurisdiction but for various reasons have
8 been -- I'm the executive within IRS Office of
9 Chief Counsel who works on the prevailing issue
10 for the green credits. And I know that we have
11 consultation coming up on that. And members of
12 my staff will be there.

13 I know that the proposed regulations
14 did not address all of the questions that will be
15 coming from, you know, from the Indian tribal
16 communities. And we're aware of that but it --
17 you know, we'd like to have a dialog to
18 understand some of the issues that are important
19 to you.

20 I know that the prevailing wage, part
21 of the prevailing wage is an issue, and we'll,
22 you know, we're working very closely with the

1 Department of Labor on that as well.

2 MR. VALLABHANENI: Do any of the
3 members have any questions for Ms. Levy?

4 MS. ABBAS: What day is the
5 consultation?

6 MR. VALLABHANENI: Is it the 22nd or
7 -- the 25th.

8 MS. LEVY: It is September 25.

9 MR. VALLABHANENI: Got it. Thank you.
10 So that's on the --

11 MS. LEVY: As I said, you never
12 compete with Fatima.

13 MR. VALLABHANENI: Yup. All right,
14 next I'd like to introduce Holly Potter, who's --
15 so we have three Associate Chief Counsels here of
16 the IRS. She's the Associate Chief Counsel for
17 pass-throughs and special industries, which is a
18 lot shorter to say than Rachel's title.

19 MS. POTTER: So I appreciate being
20 here today as well, thank you so much. I have
21 enjoyed hearing all the issues everybody has been
22 working on. It is amazing how much dovetails and

1 intersects and how, for example, FinCEN, we've been
2 working to help them advise. So who owns trusts
3 in that sort of situation.

4 In pass-throughs in special industries
5 we cover a lot of different areas. We are in
6 charge of guidance for pass-through entities. We
7 do a lot of work advising on LLCs, DEs,
8 disregarded entities, that sort of thing. And
9 partnerships and S corporations.

10 We are also in charge of entity
11 classification, which has been an issue with the
12 tribally chartered business entities, how those
13 might be classified. And we also do all the
14 energy provisions.

15 And so as Rachel said, we all, Rachel,
16 Scott, and I work very, very closely together.
17 Rachel has been handling the prevailing wage,
18 which has been part of the energy bill. And
19 Scott has been taking issues for us as well. So
20 we all work closely together on these issues. So
21 it's been good to be here, thank you.

22 I did want to say thank you very much

1 for the very, very comprehensive comments that we
2 received in request to the Treasury's Dear Tribal
3 Leader letter.

4 The response I understand from Fatima
5 represented 70% of the tribal communities on
6 those letters. They are very helpful to read.
7 We are reading them all and just having a chance
8 to learn about the issues has been very helpful.

9 I want to say that the response rate
10 is so amazing that we don't get response rates on
11 that for any comment letter request we put out.
12 And given that, we recognize how the important
13 the issue is to the tribal nation. So thank you
14 for that.

15 We definitely understand the
16 importance of tribal self-determination and
17 economic development. We understand the need for
18 certainty in how tribally chartered business
19 entities will be taxed. And we also understand
20 that the integral part test might not have
21 worked.

22 We have worked a long time with our

1 counterparts in EEE to see whether the integral
2 part test was a pathway to providing some
3 guidance. And so I think it's taken us some time
4 to get the regulations guidance proposed because
5 of maybe that is not the easiest way to go. So
6 it's been a process on that.

7 One other thought on the comment
8 letters. We did appreciate how many letters
9 talked about tribally chartered business entities
10 as opposed to just tribally chartered
11 corporations. There are lots of entity
12 structures. Maybe there's other ways to get to
13 what you are looking for. And that will be part
14 of the discussion, we hope.

15 So I think that we look forward to
16 this group expanding one of their working groups.
17 We understand that the dual tax working group
18 will now expand to tribal economies. Do I have
19 that right, tribal economies? Yes. And so we
20 look forward to being a part of that discussion
21 as well.

22 So thank you. And I will double down

1 on something that Commissioner Killen said that,
2 you know, sometimes transparency on issues is
3 going to be extremely helpful in what we're
4 looking for and to figure out ways to get to what
5 you're trying to do.

6 CHAIR ALLEN: I just, if I might,
7 Krishna, thank you, Holly. And yeah, it's been
8 good engagement with you and the rest of the
9 staff with regard to this subject matter. I was
10 sort of smiling at your first comment about the
11 kind of feedback the tribes have engaged on this.

12 So we have a rule in Indian country.
13 You don't get to talk about us without us. And
14 so that's -- Indian country has always been very
15 concerned.

16 And just as an observation, in the
17 last 20-30 years, our awareness of policy and
18 legislation that is affecting our interest has
19 raised our eyebrows exponentially. And to the
20 credit of the tribes and those that help us here
21 in DC on the Hill and here within the
22 administration, we're learning fast because it

1 affects our interests and our welfare and our
2 rights.

3 And so that's why you're seeing it.
4 You're seeing a lot more engagement. And it's
5 also relative to my point that there's so much
6 going on right now that it's got stretched.

7 One thing about Indian country, using
8 my phrase about where we are and how much we
9 need, it is now -- and they're really coming out
10 of somewhat the Clinton Administration, but more
11 the Obama Administration, really the
12 administrations reaching out to us.

13 So it causes us to have to stretch our
14 resources, meaning our leadership resources,
15 thin. And success breeds new kinds of challenges
16 for us. And but more important is is that we're
17 learning how to engage with the respective
18 committee -- committees -- respective departments
19 and agencies in terms of what they do.

20 So I joke about looking under the hood
21 to find out what's going on, or you know,
22 sometimes I'll joke, you know, IRS and OMB have

1 this Darth Vader image, you know, out there in
2 the real world. But once we get -- once we pull
3 the curtain back and we see who you are and what
4 you do and what's going on, it helps us
5 understand how do we engage for our mutual
6 interest here.

7 And so that's why we appreciate the
8 sincerity and the outreach and the desire to
9 understand. And like in our -- excuse me, our
10 consultation sessions, our discussions of the
11 regs, is what do you mean by this.

12 So we think we know what it should
13 say, but then also then you guys say no, that
14 doesn't quite work because there's a problem with
15 if we write it that way. And so that, for us,
16 that's collaboration, and we deeply appreciate
17 that. Thank you.

18 MS. POTTER: Well, you may have heard
19 this before, but service is part of our name, so.

20 MR. VALLABHANENI: Any other
21 questions, comments? Ah Vice President Micklin,
22 sorry. Sir, you are so polite, I'm used to just

1 people starting to talk. So apologies.

2 CHAIR ALLEN: I'm sitting next to you.

3 VICE PRESIDENT MICKLIN: Thank you.

4 So I just want to take a moment to share an
5 anecdote. So I am chairman of the board of our
6 tribal corporation. We self-financed six years
7 ago with a \$2 million loan from Tribal Savings.

8 And today, we are -- have over \$200
9 million in annual revenues, and over 1500
10 employees by leveraging the small business and 8A
11 and some self-sourced contracting opportunities
12 with Department of Defense and with Small
13 Business Administration programs.

14 But we chose to rely on Section 17
15 Corporation because we were able to hold up an
16 IRS revenue ruling that determined that Section
17 17 corporations were wholly owned and therefore a
18 part of the arm of the tribe and tax-exempt. And
19 yet we still spend extraordinary amounts of
20 monies even today every time we get a contract.
21 And we have hundreds of contracts.

22 We have to prove to prime contractors

1 and other partners and defense agencies that --
2 who we are. And that we are indeed a wholly
3 owned by Indian tribal government and therefore
4 have the attributes of our owner, the tribal
5 sovereign.

6 It's a real drain on our liquidity to
7 have to pay attorneys every time we get a
8 contract to once again prove what -- who we are
9 and what we can do. We have thought long about
10 tribal charter, tribal law charter, corporations.

11
12 Because our -- the revision to our
13 Section 17 charter that we needed, felt we needed
14 to have to reduce our costs has been sitting with
15 Department of Interior for almost two years now
16 without action. And that's very tough in the
17 very quick and costly business cycle that we're
18 in.

19 So the determinations of holding
20 companies, whether they're tribal law charters or
21 Section 17 corporations and LLCs, we have
22 hundreds of LLCs spawned from our holding company

1 -- or not hundreds, but over hundred, is the way
2 we do business. And it fits the way small
3 business and 8A programs provide that we operate.

4 So the ability to gain certainty where
5 we can once again be able to hold up a revenue
6 ruling or some other express -- a means for
7 providing certainty by express determinations of
8 who are and what we do as Indian tribal
9 governments and our enterprises is vitally
10 important to us because it means to us
11 sacrificing an unacceptable percentage of our
12 liquidity and our profitability by having to
13 fight those battles every time we enter into
14 contracts.

15 So your efforts have meaning, they
16 have real impact. And we are certainly looking
17 forward to working with you to gain that level of
18 certainty that would allow not just Tlingit and
19 Haida, but other tribes who are either in that
20 position.

21 Chairman Allen's tribe is a
22 entrepreneur in Indian country. But other tribes

1 looking to raise their -- to realize those
2 opportunities as we did in just six years we've
3 come this far.

4 So I thank you for that, and I look
5 forward to working with you further.

6 MS. POTTER: And we definitely
7 appreciate hearing about the specific experiences
8 that the tribes are having and the structuring on
9 which they are going forward with their business
10 dealings. So it's very helpful to hear, thank
11 you.

12 MR. VALLABHANENI: Thank you. Next I
13 will invite Scott Vance, the Associate Chief
14 Counsel of Income Tax and Accounting for any
15 comments.

16 MR. VANCE: Thanks, Krishna. And
17 great to see everyone. This is, you know, just
18 the latest of a number of meetings I've attended.
19 This is a highlight of my role in the government
20 to be working with you all and appreciate the
21 opportunity to come here.

22 So for those that are not as familiar

1 with what we do, Income Tax and Accounting
2 Division in Chief Counsel's Office, we have 124
3 professionals, starting Monday 125. And we have
4 a pretty broad portfolio, which includes income
5 inclusions and income exclusions.

6 Which is why, in a roundabout way, we
7 come to being directly involved in having primary
8 responsibility for the general welfare exclusion
9 issue, which has been a very important topic.

10 I may use shorthand here, so it's
11 actually Section 139E of the Internal Revenue
12 Code. So if I say 139E I mean the same thing as
13 GWE, which is shorthand for General Welfare
14 Exclusion. We like acronyms, we do.

15 And I'm going to get to a punchline in
16 a couple minutes, but I think it helps to kind of
17 lay the groundwork here. One thing I will say
18 now, having had the opportunity to dive into this
19 issue over the last 18 months I've been with
20 Counsel, it's a fascinating area and I am
21 constantly humbled by the importance of its
22 impact on individual tribal members.

1 So we really are trying to get it
2 right. The consultation process has been very
3 valuable in that respect. And I do want to thank
4 by the TTAC members that have been working
5 on this very hard. I know that there's a couple
6 in the audience here, several online, as well as
7 the GWE subcommittee who provided invaluable
8 insight and technical input. It's been I think a
9 really great collaborative and constructive kind
10 of process.

11 So turning now to kind of what is
12 going on in current developments. So
13 specifically on 139E and General Welfare issues,
14 since the last TTAC meeting, which was in June,
15 IT&A and Treasury, other IRS colleagues, we have
16 continued to participate in a number of meetings
17 with TTAC's GWE subcommittee to discuss various
18 general welfare issues, including the
19 consultation comments on Indian General Welfare
20 issues, and the subcommittee's recommendations on
21 Section 139E and related issues.

22 We've received over 60 comments, so

1 that's a very good participation rate consistent
2 with I think what Holly observed for the, you
3 know, the issues her group is covering. And
4 these were in response to the consultation last
5 year.

6 Many of the comments were supportive
7 of the various aspects of TTAC's recommendations
8 and the subcommittee's report, including the
9 Appendix B provisions. So we're getting a lot of
10 sort of corroborative and additive input, which
11 is very helpful.

12 The meetings with the GWE subcommittee
13 have been extremely insightful, and they've been
14 very helpful in analyzing a number of issues.

15 As those who have been diving into
16 this are well aware, there are a number of
17 definitional and operational issues that we're
18 trying to make sure both get the right result and
19 are administrable for both the individuals that
20 are potentially subject to or benefitting from
21 this provision, as well as our folks that, you
22 know, eventually will need to understand it as

1 well.

2 Also these meetings have gone through
3 a number of concerns highlighted in comments in
4 the subcommittee report, so that's been helpful
5 to get continued gloss on those issues and those
6 comments.

7 We are now, I'm getting to the
8 punchline now, we are now actively in the process
9 of drafting, as you mentioned at the outset,
10 proposed regulations. This has been accelerated
11 substantially in the last few months.

12 These regulations would provide
13 guidance on the requirements to apply for -- in
14 applying the Section 139E exclusion. You know,
15 that I can tell you, we're on a fast track. Our
16 goal is to get that out, if you will, in the next
17 couple of months, this fall to be sure.

18 So we're going to continue to have
19 conversations with the subcommittee and tribal
20 representatives, you know, as we kind of work
21 through that. You know, it's been a pretty good,
22 fast-paced process and we recognize the need for

1 that kind of guidance.

2 We are continuing to analyze and
3 evaluate the different approaches and concerns
4 that have come up during subcommittee meetings.
5 And what we're hopeful for and our goal here, our
6 north star here, is that the guidance in
7 recognizing the unique legal status of Indian
8 tribal governments provides clear rules, flexible
9 rules, and workable rules. So that's really the
10 north star for us.

11 And just to circle back, we really
12 appreciate the opportunity to work with Treasury
13 and TTAC and the subcommittee members on these
14 important issues. And we will be in a position
15 to share additional progress very soon. So that
16 will not be waiting until the next large TTAC
17 meeting like this. That's going to be much
18 sooner than that.

19 And I apologize for talking fast, I
20 just get fired up about topics.

21 MS. LEVY: If there are questions for
22 Scott I'll wait. I just wanted a lit bit of time

1 after him.

2 MR. VALLABHANENI: Oh yeah, no
3 problem. Any questions for GWE?

4 CHAIR ALLEN: I did -- my apologies.
5 No, Scott, it's another, similar to your
6 colleague on the end here, Jonathan. It's about
7 us trying to make sure we understand what you're
8 trying to do in terms of how it's going to apply
9 to these regulations. And that's one of the
10 things that we're going to engage.

11 And we're going to probably need help
12 from you or somebody from your staff,
13 particularly in our national Indian organizations
14 like NCAI and NAFOA, where we update people
15 here's it's going to work and here's the things
16 we're going to need to do as we move forward and
17 implement this program.

18 So you know, we want the program --
19 I'm calling it a program. We want the program to
20 be transparent and pass the red face test. And
21 so that's how we need to move forward.

22 So accountability is a big deal. And

1 we'll make mistakes, trust me. Everybody does.
2 But for the most part, we dot our i's and cross
3 our t's. And so we're looking forward to
4 engaging with you and your office.

5 MR. VANCE: Well, thank you very much,
6 Chairman Allen, that's great. And we look
7 forward to working with you as well. We
8 recognize that we're not done once the ink is dry
9 on the regulations. It's, you know, then it's a
10 matter of communicating and figuring out the best
11 way to actually follow the guidance. Thank you.

12 MR. VALLABHANENI: There are no other
13 questions.

14 MS. LEVY: Thanks. So in the spirit
15 of learning from our colleagues and transparency
16 around the table, I will say I think I probably
17 skipped over my title a little bit too quickly,
18 because I don't like my title. But what my title
19 does do is what both Holly and Scott did, is I
20 think give a little bit of a flavor of what their
21 offices do, and I focused more on the regulatory
22 update.

1 So me take a minute to just tell you
2 also, Chairman Allen, to your point about it
3 being sort of behind a veil darkly, that's not
4 how we want it to be. Trust me, it's for us --
5 you know, for my first six months of my job I
6 literally had an organization chart like on my
7 desk so I could remember to whom I was talking
8 and who reported to me.

9 We're a big organization, we've got a
10 lot to do. But in terms of where --

11 CHAIR ALLEN: Rachel, it takes three
12 lines to get your title.

13 (Laughter.)

14 MS. LEVY: Exactly, so I'm sort of
15 used to moving past. But let me -- let's not
16 focus on it as my title and more about what my
17 office does and how we can help you.

18 CHAIR ALLEN: We figured right away
19 you were a very important person in the room
20 here, so.

21 MS. LEVY: Well, if we count by words,
22 absolutely, it's me. You know, I outrank the

1 Commissioner.

2 So in terms of what sort of my office
3 does that I think would be of interest to Indian
4 tribal leaders and Indian country is employment
5 taxes, right, so that's a big deal in the gaming
6 industry, but really all over, right. And who is
7 an employee and who isn't and independent
8 contractors, etc.

9 So that's -- we don't have anything
10 sort of I think that we're working on immediately
11 right now that would be of particular interest to
12 you. But in your thinking and your dealing with
13 issues that are -- that come to you, that's
14 something that my office does.

15 Employee benefits, that's sort of what
16 I focused on with the Indian fishing rights and
17 the pensions. We do retirement. We do health,
18 which is less of an issue for Indian country
19 because of the Indian Health Services Act.
20 That's not generally under my jurisdiction.

21 We also do exempt organizations.
22 That's a very, very big deal, right. So like you

1 know where Holly and Scott and I often
2 collaborate is what is an exempt organization.

3 Indian tribal governments sort of
4 fall, as in so many other ways, into a very
5 unique sphere, right, because you're both
6 sovereign nations and tax-exempt entities. But
7 you know, not sort of the normal tax-exempt
8 entities. But also as part of my tax-exempt
9 entities, we deal with state governments, right.

10 So that just to sort of touch on
11 issues that I don't think are necessarily live or
12 active right now for all of you. But as we
13 continue to collaborate and forge relationships,
14 that's a little bit of what my office does.

15 Thank you, Krishna.

16 MR. VALLABHANENI: Thank you. I will
17 turn it over to Chairman Allen if there are any
18 old business or any other comments before we get
19 into public comments.

20 CHAIR ALLEN: No, I do not. I think
21 that the only thing that we have in front of us,
22 I'm mindful of the time here too, I'm trying to

1 stick to the scheduled time. My former colleague
2 is one who likes to run a clean, a timely
3 meeting.

4 So I have none. I don't know if any
5 of my colleagues else under old business. And so
6 I think we're ready to go to the actions and
7 coming out of our committees, if that is
8 acceptable.

9 MR. VALLABHANENI: Totally acceptable,
10 just wanted to check.

11 CHAIR ALLEN: Okay. Okay, so at the
12 past TTAC, tribal leaders highlighted that we
13 would like to see guidance on the tax status of
14 tribally chartered -- oh.

15 MR. VALLABHANENI: Carmen Zucker, I am
16 so sorry. It's what happens when I go out of
17 order, I guess, it's karma.

18 MS. ZUCKER: I think we can go ahead
19 and proceed. I had both my Commissioners Killen
20 and Commissioner Werfel speak on behalf of the
21 IRS. So we can go ahead and move on if that's
22 okay, unless anyone has any questions for ITG.

1 CHAIR ALLEN: No, I -- yeah, the
2 Commissioner did capture a lot of what your
3 office and his office does. And it's a without a
4 doubt important role. We raised a question, you
5 know, the discussion of the process that we need
6 to engage with on training the agents, you know,
7 and did it have that discussion.

8 I would encourage, if it's acceptable,
9 that we would have maybe a sidebar work group to
10 talk about curriculum and approach to the
11 training, just to begin that conversation. I
12 don't know what the IRS is thinking at this
13 juncture, but I know that it's on your radar.
14 And so we have a high interest in it.

15 We're not sure exactly how we would
16 engage ourselves and be able to offer up people
17 who could contribute to a training sessions if
18 you will. So I'm, I guess I'm under the
19 understanding that your office would help
20 facilitate it, am I correct?

21 MS. ZUCKER: That's correct, Chairman
22 Allen. And of course we welcome Indian country

1 feedback. And we can certainly have a side
2 discussion as to how we can engage and start
3 discussing how we'll put the training together
4 with respect to the training.

5 CHAIR ALLEN: Yeah, okay, so I will
6 coordinate with you and Fatima, because we need
7 to get the right people in the room to have that
8 conversation. And I'm assuming you would like to
9 be a part of it as well.

10 So if we can just circle back on that,
11 because we understand the importance of your
12 office and with regard to this agenda, GWE,
13 particularly with the regulations and the
14 implementation of the regulation, so okay.

15 MR. VANCE: And Carmen, you and I have
16 spoken about this, so we're moving in the same
17 direction.

18 MR. VALLABHANENI: Apologize, and
19 thank you, Carmen.

20 Chairman Allen.

21 CHAIR ALLEN: Yeah, I thank you too,
22 Carmen, helping me be in the good graces of our

1 treasurer.

2 Okay, so I am going to move to the GWE
3 report and recommendation. We've talked through
4 pretty much where we are in terms of reviewing of
5 the recommendations for regulations, etc. So I
6 don't think there's anything more to be reported.

7 But at the past TTAC, the tribal
8 leaders highlighted that we would like to see
9 guidance on the tax status of tribally chartered
10 corporations. That includes businesses and LLCs,
11 etc. But to have a forum for addressing audit
12 concerns and expand the work of TTAC to cover
13 issues related to tribal economies and parity
14 more broadly.

15 The TTAC has taken those asks into
16 consideration and in response we are adopting two
17 committee changes that will occur during the
18 subcommittee updates, which we're doing right
19 now.

20 Now moving on to those updates. So I
21 will turn to Congresswoman Edenfield.

22 MEMBER EDENFIELD: For the updates on

1 the GWE, or the actions?

2 CHAIR ALLEN: The actions, yeah, I
3 think that's where we are.

4 MEMBER EDENFIELD: So you want me to
5 second the motion?

6 CHAIR ALLEN: Yes, we were -- unless
7 I have the right -- do I have the right action or
8 the motion?

9 MEMBER EDENFIELD: Expand the scope
10 and name of the Dual Taxation Subcommittee to
11 Subcommittee on Tribal Economies, that's where
12 we're at?

13 CHAIR ALLEN: Yes.

14 MEMBER EDENFIELD: So I will second
15 that motion. If that's your motion, I second the
16 motion.

17 CHAIR ALLEN: It is my motion. I
18 apologize.

19 MR. VALLABHANENI: There being a
20 second, I'll just run down the roll here for a
21 vote.

22 Chairman Allen?

1 CHAIR ALLEN: Yes.

2 MR. VALLABHANENI: Vice Chair
3 Edenfield?

4 MEMBER EDENFIELD: Yes.

5 MR. VALLABHANENI: Vice President
6 Micklin?

7 VICE PRESIDENT MICKLIN: Yes.

8 MR. VALLABHANENI: Chairman Butler?

9 MEMBER BUTLER: Yes.

10 MR. VALLABHANENI: Councilwoman White
11 Horse?

12 Okay, the motion passes.

13 MEMBER EDENFIELD: Excuse me.

14 Additionally I would like to make a motion to
15 nominate Chairman Butler and Chairman Allen to
16 the subcommittee as co-chairs. As we've heard
17 today, you know, you're the expertise in this. I
18 make that motion.

19 MR. VALLABHANENI: Is there a second?

20 CHAIR ALLEN: Will, will you do that?

21 VICE PRESIDENT MICKLIN: Second.

22 MR. VALLABHANENI: All right, oh I

1 apologize. Okay, Vice Chair Edenfield?

2 MEMBER EDENFIELD: Yes.

3 MR. VALLABHANENI: Vice President

4 Micklin?

5 VICE PRESIDENT MICKLIN: Yes.

6 MR. VALLABHANENI: All right, I will
7 go with Chairman Allen and Chairman Butler. Oh,
8 now she's off.

9 CHAIR ALLEN: You're doing the roll
10 call, yes?

11 MR. VALLABHANENI: Yeah. Okay, so
12 Chairman Allen?

13 CHAIR ALLEN: Yes.

14 MR. VALLABHANENI: Chairman Butler?

15 MEMBER BUTLER: Yes.

16 MR. VALLABHANENI: Okay. That motion
17 passes.

18 CHAIR ALLEN: Okay, so we're at the
19 point, so I think I turn it over to Vice
20 President Micklin. Right, am I at the right spot
21 here?

22 VICE PRESIDENT MICKLIN: My motions?

1 CHAIR ALLEN: I don't know why my
2 notes seem to be out of order here.

3 VICE PRESIDENT MICKLIN: We had a
4 subcommittee report?

5 CHAIR ALLEN: Yeah, forgive me, Will,
6 I am out of order. I may lose my chairmanship
7 before the day is over.

8 MS. MALERBA: No comment.

9 CHAIR ALLEN: No, I have to, I got to
10 do one more thing here. So, now that we have the
11 Dual Taxation Subcommittee, I would move that we
12 nominate Ken Parsons and Wendy Pearson, Parsons
13 and Wendy Pearson to this committee based on
14 their technical expertise on the tax-exempt
15 status of the tribal entities.

16 MEMBER BUTLER: I'll second that.

17 MR. VALLABHANENI: There being a
18 second, I will run down the roll. Chairman
19 Allen?

20 CHAIR ALLEN: Yes.

21 MR. VALLABHANENI: Vice Chair
22 Edenfield?

1 MEMBER EDENFIELD: Yes.

2 MR. VALLABHANENI: Vice President
3 Micklin?

4 MEMBER MICKLIN: Yes.

5 MR. VALLABHANENI: Chairman Butler?

6 MEMBER BUTLER: Yes.

7 MR. VALLABHANENI: Councilwoman White
8 Horse not being here, the motion passes.

9 CHAIR ALLEN: Okay, thank you. My
10 apologies for being out of order on these
11 motions. I'm reading my script wrong. Again, my
12 apologies. I think now we turn to Vice President
13 Micklin.

14 MR. VALLABHANENI: Yes.

15 MR. MICKLIN: So, I'll go to the
16 subcommittee motion, is that correct?

17 MS. MALERBA: Vice President Micklin,
18 I think you're going to update on the Pension
19 Subcommittee and then make the motion. I do
20 believe that Cora has exited the meeting, so it's
21 all on you.

22 MR. MICKLIN: Okay, very good. On

1 August 31, the Pension Subcommittee members
2 enjoyed a productive first meeting with
3 representatives of the Department of Labor, were
4 encouraged that Labor will collaborate with the
5 Pension Subcommittee in the development of
6 recommendations for formal guidance to ERISA and
7 the PPA of 2006.

8 The Labor representatives of the
9 Department of Labor Division of Coverage,
10 Reporting, and Disclosure in the Office of
11 Regulations and Interpretations will now consult
12 with their leadership to determine their next
13 steps. That was recorded by Mr. Jack Johnson in
14 his address to the meeting today.

15 We thank Mr. Jackson for attending the
16 meeting on behalf of the Labor Secretary, and the
17 subcommittee continues its work in development of
18 recommendations for a moratorium by IRS and Labor
19 to enforcement and audit actions for tribal ERISA
20 matters preceding issuance of formal guidance on
21 recommendations for the forthcoming tribal
22 consultation on ERISA guidance, and on

1 recommendations for the pending ERISA guidance in
2 collaboration with Treasury, IRS, and Labor.

3 We will look forward to productive
4 meetings with our federal partner trustees
5 similar to our last meeting on July 24 with
6 Treasury officials. The subcommittee report, if
7 Councilwoman Cora White Horse is not online, I'll
8 move to our motion if that's all right.

9 MR. VALLABHANENI: Is there a second?

10 MR. MICKLIN: I have to make the
11 motion.

12 MR. VALLABHANENI: Apologies.

13 MR. MICKLIN: So, in our --

14 MR. VALLABHANENI: Please do.

15 MR. MICKLIN: Thank you. In our work
16 on the Pension Subcommittee report, we reviewed
17 significant materials regarding the lack of
18 parity between tribal governments and other
19 sovereigns which harms tribal economic
20 development.

21 We also took tribal leaders comments
22 into consideration, and today I motion to expand

1 the scope and name, and rename of the Pension
2 Subcommittee to Subcommittee on Parity and Reform
3 to broaden the scope to include any reform
4 necessary, whether it be legislative policy or
5 regulations, light on the legislation, necessary
6 to address tribal parity issues. That is my
7 motion. Councilwoman White Horse is not in
8 attendance, so I'll need a second from another.

9 MR. VALLABHANENI: And I apologize,
10 I'm having -- and this is probably just my
11 hearing, so I apologize. Could you say the
12 proposed name of this subcommittee again, please?

13 MR. MICKLIN: Subcommittee on Parity
14 and Reform.

15 MR. VALLABHANENI: Parity and Reform,
16 okay.

17 MEMBER BUTLER: If you need a second,
18 I'll second.

19 MR. VALLABHANENI: All right, second
20 being present, I will call the roll. Chairman
21 Allen?

22 CHAIR ALLEN: Yes.

1 MR. VALLABHANENI: Vice Chair

2 Edenfield?

3 MEMBER EDENFIELD: Yes.

4 MR. VALLABHANENI: Vice President

5 Micklin?

6 MR. MICKLIN: Yes.

7 MR. VALLABHANENI: Chairman Butler?

8 MEMBER BUTLER: Yes.

9 MR. VALLABHANENI: All right, the
10 motion passes.

11 MR. MICKLIN: Madam Treasurer and Mr.
12 Co-Chair, the Pension Subcommittee continues to
13 benefit from subject matter experts and inclusion
14 of those in the field. Therefore, I nominate
15 Robert Yoder to this committee, the now renamed
16 Subcommittee on Parity and Reform, based on his
17 technical expertise on pensions, and I move for
18 adoption of the motion.

19 MR. VALLABHANENI: Is there a second?

20 MEMBER EDENFIELD: I'll second.

21 MR. VALLABHANENI: Okay, there being
22 a second to the motion, I will call the roll.

1 Chairman Allen?

2 CHAIR ALLEN: Yes.

3 MR. VALLABHANENI: Vice Chair

4 Edenfield?

5 MEMBER EDENFIELD: Yes.

6 MR. VALLABHANENI: Vice President

7 Micklin?

8 MR. MICKLIN: Yes.

9 MR. VALLABHANENI: Chairman Butler?

10 MEMBER BUTLER: Yes.

11 MR. VALLABHANENI: All right, the
12 motion passes.

13 MR. MICKLIN: Thank you.

14 CHAIR ALLEN: So, Krishna, if you
15 could bear with me, so if I can circle back to
16 the motion of changing the title of the Dual
17 Taxation Committee, I want to put in the record
18 the basis for it and its purpose.

19 MR. VALLABHANENI: Please do.

20 CHAIR ALLEN: I apologize. I was on
21 the wrong page in our script. So, turning to the
22 Dual Taxation, we have recently had vacancies in

1 the co-chairs as the terms of the prior co-chairs
2 have ended. In response to the tribal leaders'
3 request on the importance of certainty on tax-
4 exempt status of tribal corporations and the
5 importance of continuing of dual taxation, it's
6 critical for us to expand the work of the Dual
7 Taxation Subcommittee to cover issues impacting
8 tribal economies.

9 By expanding the scope to tribal
10 economies, the subcommittee will be able to more
11 broadly address issues related to the tax status
12 of tribal commercial entities. A tax on any
13 tribal entity has a direct effect on tribal
14 economies and tribal governments' ability to
15 raise revenue for essential governmental
16 services.

17 In addition, broadening the scope of
18 the subcommittee enables us to focus on access to
19 capital that are impacted by tribal policy and
20 include questions related to tribal bond
21 authority and timely economic issues as they
22 arise towards that goal, so that was the basis

1 for my motion to change out the title of our Dual
2 Taxation, and I appreciate it's out of order, but
3 I'm hopeful the minutes will reflect that
4 objective.

5 MR. VALLABHANENI: Thank you.

6 CHAIR ALLEN: Thank you.

7 MR. VALLABHANENI: Thank you. I know
8 we've gone through some subcommittee updates.
9 Are there any others that we want to talk more --
10 I know we had motions made and accepted for
11 changing two subcommittee names. Is there any
12 other additional update anyone would like to
13 provide?

14 CHAIR ALLEN: The only thing I would
15 raise, just for the sake of keeping it in the
16 minutes, at our last meeting, Councilman Cagey
17 from the Lummi Nation asked that we consider
18 establishing a Subcommittee on Audits.

19 We have had to have a full discussion
20 of that topic, so I would like to defer that
21 action until we have further time to discuss the
22 merits of establishing a fourth committee for

1 that purpose, and I think we need to have that --

2 And I think the objective is that some
3 tribes are very concerned that audits are still
4 being conducted and that there are issues that are
5 arising within Indian Country, so I just wanted
6 to get that in the record as well and we can
7 table that proposal until our next meeting.

8 MR. VALLABHANENI: Okay, Vice
9 President Micklin?

10 MR. MICKLIN: Thank you. I just
11 wanted to point out to you I believe we have an
12 outstanding motion to add the Coalition of Large
13 Tribes as an organizational advisor.

14 MS. MALERBA: I do believe that
15 Councilwoman White Horse is not here to discuss
16 that, so we may want to defer that to our next
17 meeting.

18 MR. MICKLIN: Thank you.

19 MR. VALLABHANENI: Thank you, Mr. Vice
20 President. Chairman Allen, what would you like
21 to do?

22 MEMBER EDENFIELD: Chairman Allen?

1 Real briefly on the GWE Subcommittee update,
2 where we're at is I think at the last public
3 meeting, we discussed how we were meeting with
4 Treasury and IRS staff, and they're in the
5 process of going through a draft guidance that we
6 will hopefully get feedback on and we'll work
7 with them on that before it goes out to public
8 comment.

9 We continue working with Social
10 Security. We have, Chairman Allen and myself,
11 sent a letter to them with the work of our
12 subcommittee on the SSI issue, and we're waiting
13 for feedback from them on that, and
14 unfortunately, they couldn't be here today.

15 You've heard the issue already with
16 the NIGC that, you know, that will be a continued
17 discussion, but it's not finished there, and our
18 plate's going to be full because GWE wasn't --
19 you know, I said this before. It wasn't intended
20 to be punitive.

21 It was supposed to be a benefit for
22 our citizens, and when we give these GWE

1 benefits, they're being, you know, reduced.
2 We're basically subsidizing the federal
3 government because they're reducing benefits that
4 they should be getting because of the GWE
5 benefits they're getting.

6 So, we will continue working with
7 that. I know that's beyond the scope of
8 taxation, but it's still a GWE issue that's very
9 concerning to tribes, so I just wanted to give
10 that update kind of briefly where we're at.

11 CHAIR ALLEN: Yeah, good point,
12 Sharon, and I forgot that we should probably have
13 summarized where we are, so thank you for doing
14 that. And then one last thing, that last point
15 that you're making is that you and I have taken
16 lead in collaborating with the Social Security
17 Administration so that these benefits will not
18 negatively impact SSI and Social Security
19 benefits.

20 MEMBER BUTLER: Public comment?

21 CHAIR ALLEN: Okay, so we're at the
22 point in the agenda that we will go to public

1 comment, and so are there any public comments
2 that our tribal leaders or representatives that
3 would like to make a public comment regarding the
4 subject matters that we discussed today? There's
5 one. Michael? Come to the mic, yeah, please,
6 and introduce yourself, who you're representing,
7 and the topic.

8 MR. WILLIS: Okay, good afternoon,
9 members of the TTAC and federal officials. Good
10 to see you all this afternoon. I'm Michael Wills
11 from Hobbs, Straus, Dean and Walker here on
12 behalf of the Kickapoo Traditional Tribe of Texas
13 and I was first going to remark that Chairman
14 Juan Garza is on the virtual feed and would like
15 --

16 CHAIR ALLEN: He's on virtual?

17 MR. WILLIS: Yes, I would like to have
18 him make his comments if that would be possible
19 for today.

20 (Off-microphone comments.)

21 CHAIR ALLEN: Oh, excuse me, my
22 apologies. Yeah, Chairman, Kickapoo Chairman,

1 are you on?

2 MR. GARZA: Yes, this is Juan.

3 CHAIR ALLEN: There he is. There you
4 are, okay.

5 MR. GARZA: Hello, everybody. My name
6 is Juan Garza, Jr. I am the Chairman of the
7 Kickapoo Traditional Tribe of Texas. Thank you
8 for the opportunity to provide comments today.
9 On an issue that is very troubling to our tribe.

10 I am glad the NIGC is at this meeting
11 because I have requested a meeting with the NIGC
12 chairman on multiple occasions. My tribe is
13 undergoing an NIGC audit and I would like to
14 resolve that outstanding issue once and for all.

15 The issue concerns the NIGC failure to
16 comply with the Tribal General Welfare Exclusion
17 Act. We have asked the NIGC to conduct a legal
18 review of its actions towards us and to involve
19 the IRS in its review.

20 I think this meeting today is a good,
21 significant step, but we need a resolution now.
22 Our tribe should not have to suffer the NIGC

1 misguided treatment. No tribe should.

2 For background, my tribe adopted a
3 general welfare support and housing support
4 program as a government program in accordance
5 with the Tribal General Welfare Exclusion Act,
6 and Internal Revenue Procedure 2014-35. We make
7 sure to follow the letter of the law as we carry
8 out our program.

9 Our general welfare program is
10 extremely important for our tribes. We are one
11 of the last semi-nomadic tribes that exists in
12 the United States. The Federal Texas Band of
13 Kickapoo Act of 1983 acknowledges our tribe's
14 ancestral migration routes which extent to lands
15 now located within the State of Texas and the
16 Nation of Mexico.

17 In recognizing the unique needs of our
18 culture, Congress affirmed and verified the right
19 of our members to pass and repass the borders of
20 the United States. Our tribe's general welfare
21 needs, culture, tradition, and values are all
22 embedded within our general welfare program.

1 Our program has been specifically
2 designed to meet the general welfare needs of our
3 tribal community, for the resident housing
4 related assistance. The program also permits our
5 members to sustain practice of maintaining their
6 ceremony homes in Mexico in accordance with our
7 traditional religion and culture.

8 The NIGC, however, has gone outside
9 its authority and fails to respect its own
10 guidance, the Tribal General Welfare Exclusion
11 Act for our tribal government's ability to
12 provide for our members by determining our
13 tribe's needs, priorities, culture, and values,
14 and addressing them through our general welfare
15 program.

16 Instead, the NIGC continues to ask for
17 irrelevant information from our tribe, far
18 outside its lane of authority. It has continued
19 to do so long after we submitted all relevant
20 documents about our general welfare program to
21 the NIGC.

22 On behalf of my tribe, I ask for an

1 immediate resolution to this troubling issue. We
2 are frustrated with the NIGC and its Oklahoma
3 office. We are tired of being harassed. We will
4 take the action we need to protect our
5 sovereignty, and now I yield time to Chairman
6 Michael Willis to provide additional details.
7 Thank you.

8 CHAIR ALLEN: Thank you, Mr. Chairman.
9 Elaborate?

10 MR. WILLIS: If I can, thank you.
11 Thank you, Ron, and thank you, Chairman Garza.

12 As the Chairman mentions, the key --
13 okay, Michael Willis, Hobbs, Straus, Dean and
14 Walker on behalf of the Kickapoo Tribe of Texas,
15 and I think, you know, to reiterate the
16 Chairman's key points, is they are looking for a
17 resolution of what's been an ongoing audit
18 process with the NIGC and the key issues that the
19 Kickapoo Tribe has been looking at.

20 It comes back to, you know, Mr.
21 Simermeyer mentioned the, you know, Bulletin 22-4
22 that provides clear guidance on how the NIGC is

1 managing the General Welfare Exclusion Act, and
2 it's the IGRA right to use net gaming revenue for
3 tribal general welfare purposes, and the tribe
4 has selected a housing program that's in line
5 with its cultural orientation in terms of making
6 sure that residents are able to reside on the
7 reservation and receive support for that, so
8 language use can continue on the reservation and
9 so housing assistance can be provided so that the
10 members are able to maintain their homes in Texas
11 on the reservation as well as be able to maintain
12 their ceremonial homes in Mexico. This is vital
13 to the preservation of Kickapoo tribal culture.

14 Gaming revenues have been used for
15 that purpose and were indeed acted upon by the
16 council to use gaming revenues to support their
17 general welfare program activities. The NIGC
18 bulletin is very clear that by definition, per
19 capita gaming payments are not those things that
20 are involved in set-asides by a tribal government
21 for general welfare purposes.

22 And so, the tribe has been working

1 for, it's been two years now, with the NIGC
2 Oklahoma office to document their program as a
3 qualified general welfare program that has been
4 adopted consistent with the Revenue Procedure
5 2014-35, as well as with the Section 139(e).

6 They have administered it according to
7 tribal law, which governs the procedures that
8 implement that action and adoption, and
9 consistent with the way the General Welfare
10 Exclusion Act allows that to operate, and to
11 demonstrate to the NIGC that that is the way they
12 operate the program, there have been
13 documentation submissions that have gone into
14 great detail.

15 The focus year has been 2019, every
16 single payment that was made in 2019 to every
17 tribal member who was eligible to receive those
18 payments, every eligibility determination made by
19 the tribal government as to their qualifications
20 to receive general welfare assistance through the
21 program consistent with their tribal law, and yet
22 the NIGC keeps coming up with new ways to suggest

1 that somehow these are per capita gaming
2 payments.

3 And the issue that I really, you know,
4 really appreciate that the Chairman is here to
5 talk about the NIGC approach and really look for
6 how can we get a resolution to this? Because I
7 think the tribe has done everything it can do to
8 resolve the concerns that have been raised by the
9 NIGC.

10 And by all means, the tribe would like
11 to emphasize it has a wonderful relationship with
12 the NIGC on all other casino compliance matters.
13 The technical assistance has been outstanding,
14 the guidance, even the site visit that happens.
15 April was outstanding on gaming compliance
16 issues, and yet this one issue has been hanging
17 over for a long time and become very frustrating.

18 And I think the tribe appreciates the
19 presence here, especially in that there's been
20 efforts to try to communicate and seek clarity
21 and resolution, and again, the tribe intended to
22 respond thoroughly to every request that came in,

1 and respects the NIGC's need to review compliance
2 with IGRA, but in doing so, I think the tribe has
3 demonstrated wholeheartedly that these are
4 qualified general welfare exclusion payments.

5 There's not an issue -- there's no
6 gray area here. They cannot by definition be per
7 capita gaming payments. So, that's the issue the
8 tribe really is looking to resolve here or with
9 conversations with the NIGC, but also encouraging
10 as you all look at your regulatory guidance for
11 the general welfare regulations to make clear how
12 per capita gaming payments can be used, or, I
13 mean, sorry, how IGRA revenue can be used for
14 gaming consistent with the NIGC bulletin, but
15 certainly hoping to see the NIGC respect its own
16 bulletin and its own guidance on these, as well
17 as respecting the determinations of the tribe as
18 to what is the best method for meeting the
19 general welfare needs of their people. So, I
20 think that's what the tribe is looking for, so
21 thank you.

22 CHAIR ALLEN: Can I -- Sequoyah, it

1 would be probably helpful for you to wade into
2 this conversation. You sent us a letter
3 regarding this conflict, this issue with regard
4 to the audit on the use of gaming revenue, is
5 that correct? I can't remember.

6 MR. MICKLIN: Yes, that's correct.
7 There are two letters that have been formally
8 submitted as written comments. There was one
9 that was submitted at the last TTAC meeting back
10 in June, and the Chairman would also like to
11 submit a letter for the record that has not been
12 submitted yet, but has been presented based on
13 his remarks today that we will be submitting
14 officially. Like I said, it will be for the next
15 meeting, but we'll certainly hand deliver it to
16 all members today.

17 CHAIR ALLEN: Is -- was that letter
18 clear about the ask of us?

19 MR. MICKLIN: The ask is clear in
20 stating that the request of the committee, the
21 TTAC Committee and the IRS is to publish
22 regulations related to the General Welfare

1 Exclusion Act that discusses, much like the
2 proposed regulations did, the ability of tribes
3 to use their net gaming revenue for general
4 welfare purposes.

5 And I think the way the language in
6 the regulations suggested was that source of
7 revenue may include casino revenues under the
8 Indian Gaming Regulatory Act, so I think that was
9 the language in the proposed regulations. The
10 tribe hopes that language continues to be
11 clarified and established in the future published
12 regulations.

13 CHAIR ALLEN: Okay, just for my
14 edification here, the Kickapoo Tribe has
15 established a GWE program, housing, et cetera,
16 and so it's using some of its gaming revenue for
17 that particular purpose, and there's an audit.
18 Is there an IRS audit or whose audit --

19 MR. MICKLIN: This is an NIGC review.

20 (Simultaneous speaking.)

21 CHAIR ALLEN: It's an NIGC audit.

22 MR. MICKLIN: With a question of

1 whether there is a misuse of per capita
2 distributions. The Kickapoo Traditional Tribe of
3 Texas does not issue per capita gaming
4 distributions, so there's a question as are these
5 general welfare payments actually disguised per
6 capita gaming distributions?

7 That's, I think, the question that's
8 at issue, and I think that's been proven not to
9 be the case, but that issue has not been closed
10 out yet.

11 CHAIR ALLEN: Okay, I don't know,
12 Sequoyah, if you have anything to add to this
13 conversation?

14 MR. SIMERMEYER: No, thanks, Chairman,
15 and thanks Chairman with the tribe and the
16 comments made earlier. Generally speaking, you
17 know, it's not appropriate to comment on an
18 ongoing specific matter, but I will extend to
19 you, Chairman, that we'll continue to try to
20 coordinate.

21 I'm happy to discuss with you your
22 requests. I know that all levels of the agency

1 have been involved in looking at the information.
2 There is a, generally, speaking, the NIGC,
3 through its bulletin, all was supposed to make
4 defensible determinations and actions. We also
5 look to coordinate with other agencies where
6 there might be interpretations of that. And our
7 review isn't related to the tax status of any
8 tribe.

9 We, as I said, and the bulletin says,
10 and I said in my comments, our charge from IGRA
11 is to look at whether or not a tribe is complying
12 with the permissible uses for net gaming revenue,
13 and that's, generally speaking, what our role has
14 been.

15 That's the intention of the bulletin
16 to make clear and to be consistent with how we,
17 as an agency, have always done that, but I'm
18 happy to talk, Chairman, with the Kickapoo Tribe
19 more, and I'm happy to continue to look at this
20 specific matter, but not in the context of a
21 public meeting.

22 CHAIR ALLEN: Well, what I would

1 suggest -- I mean, we got the Chairman and your
2 comments for the record here, Michael and
3 Sequoyah, and this circles back to the topic we
4 were discussing earlier as you are articulating,
5 you know, NIGC's view about gaming revenue versus
6 how it applies to GWE. So, I think that it would
7 be helpful if we, between now and the next
8 meeting, have, for lack of a better word, a
9 sidebar work group session.

10 I think there's others who are
11 interested in this topic besides just your tribe,
12 the Kickapoo Tribe, Mr. Chairman, and maybe we
13 can orchestrate that. Can we coordinate that
14 with the Kickapoo Tribe and NIGC?

15 I have an interest in it in terms of
16 how it applies, and I'm also wondering now in my
17 mind, you know, the GWE suspended all audits
18 relative to GWE programs and activities, and so
19 is this relevant to that point? And I don't
20 know. It's a huge question mark in my own mind.

21 So, we're here to try to help. You
22 know, we're advisors, and as you all heard, we're

1 working on getting these regulations promulgated.
2 How it applies to gaming revenue is inside it, so
3 we need to sort those issues out. At least
4 that's my thought right now. Is that fair
5 enough? Mr. Chairman, are you comfortable with
6 that game plan?

7 MR. GARZA: Yes, I agree with it.

8 CHAIR ALLEN: He said yes, okay, okay.
9 I didn't quite hear, but --

10 MR. SIMERMEYER: Chairman Allen, if I
11 might, Chairman, I'll add to that. You know, we
12 have been working agency to agency coordination
13 and continue to do that, but I think we're also
14 trying to clarify in that approach.

15 On the specific matters, we can't
16 discuss that, but with regard to some of the
17 comments I made about how the agency looks at
18 whether or not a per capita payment is being made
19 without a revenue allocation plan, that's
20 outlined in the bulletin as well and I can
21 provide that as well.

22 CHAIR ALLEN: Okay, thank you. All

1 right, thank you. Are there -- go ahead.

2 MR. VALLABHANENI: Vice President,
3 Micklin, you had your hand raised?

4 MR. MICKLIN: So, I just wanted to add
5 a place marker for future consideration about
6 whether there is established a protocol to
7 arbitrate this agreement between the commission
8 and the service where there is differing
9 interpretations of whether a payment may be a RAP
10 payment or whether it's a general welfare
11 payment, and how that might proceed, so, for
12 future reference. Thank you.

13 MR. VALLABHANENI: I'm going to
14 pretend I know something and maybe address your
15 question there, Vice President Micklin, because I
16 think the issue or sort of what this may be
17 symptomatic of is you have two different regimes
18 that perhaps use two words that are the same, but
19 have really different purposes for every other
20 word around them.

21 So, it's not necessarily the case that
22 in every conceivable situation where something's

1 called general welfare for federal income tax
2 purposes, and something's called general welfare
3 under another federal statute, that they're
4 necessarily talking about the exact same thing.

5 And I think where you have the
6 situation right now, I don't know any particular
7 facts that were raised, but I think I'm speaking
8 very generally here that I think a goal of what I
9 know on the tax side we're trying to do, and we
10 have had some conversations at a very staff level
11 with different folks at DOI and NIGC, is just
12 trying to understand how to align the prisms in a
13 way that perhaps there is a way that things can
14 be explained clearly, at least in our tax
15 guidance.

16 So, that's something that the Office
17 of Tax Policy and IRS, you know, Scott's team
18 here, have been sort of working on. We haven't
19 gotten very far in that specific question about
20 gaming revenues, but it is something that is on
21 our radar.

22 CHAIR ALLEN: Did you have something

1 else you wanted to add, Sequoyah?

2 MR. SIMERMEYER: No, I think I agree
3 with that and I appreciate that comment. No,
4 thank you.

5 CHAIR ALLEN: Okay, did you have
6 anything else you were going to add to the
7 conversation, Will?

8 MR. MICKLIN: I thank you for the
9 response. I'll just lean back on Chairman Allen
10 who earlier said that things shouldn't be about
11 us without us, and I think there are questions
12 here, not just interpretations that serve the
13 interests of the commission or the service, but
14 what the domestic tradition of a tribe may be,
15 particularly with what I heard reference to,
16 which is cultural, I call it cultural domicile,
17 which is incredibly important to many tribes,
18 including Tlingit and Haida, that has real
19 significance and should be, we hope, supported by
20 general welfare even when those funds derive from
21 a gaming source.

22 So, I know that's an extensive

1 discussion and I don't mean to extend it other
2 than to say I look forward to further discussion.
3 Thank you.

4 CHAIR ALLEN: Okay, thank you. Tina
5 Abrams, are you on the line? Sam? Hang on a
6 second. Is she on?

7 MS. ABRAMS: Can you hear me? This is
8 Tina.

9 CHAIR ALLEN: Oh, there you are. Go
10 ahead.

11 MS. ABRAMS: You can all hear me real
12 clear?

13 CHAIR ALLEN: Please proceed.

14 MS. ABRAMS: Okay. (Native language
15 spoken.) My name is Tina Abrams. I'm a Seneca
16 National Councilwoman representing my tribe for
17 22 consecutive years. I'm a member of the Wolf
18 Clan and I'm representing the Seneca Nation. We
19 are located here in western New York and we are
20 part of the Haudenosaunee Confederacy.

21 (Native language spoken) for allowing
22 me an opportunity to provide comments today on

1 behalf of the Seneca Nation. I want to start by
2 thanking Chief Marilynn Malerba, Chairman Ron
3 Allen, and the other tribal federal officials and
4 staff today for always making these meetings
5 informative and so productive.

6 These agendas are helpful and so are
7 the meeting minutes you produce. And Chairman
8 Ron Allen, it was good to see you here in our
9 territory last month up in Niagara Falls during
10 the DOE budget conferences.

11 Today, I want to focus my comments on
12 the Seneca Nation's continued requests that the
13 IRS and the Treasury issue draft guidance and
14 conduct additional consultation before issuing
15 any formal guidance on the two issues of, number
16 one, the Tribal General Welfare Exclusion Act,
17 and number two, the tax treatment of tribally
18 chartered corporations. Both issues unique
19 impact Indian Country, so robust consultation is
20 so important.

21 There has been a decent amount of
22 discussion on these issues over the years.

1 However, the agencies haven't provided Indian
2 Country with any clear sense of how you want to
3 deal with these issues or where there might be
4 disagreements between Indian Country and the
5 agencies.

6 It may be the views of the federal
7 agencies are being discussed during TTAC
8 subcommittee meetings and the rest of Indian
9 Country is just unaware of them, but both topics
10 are so important and both have several complex
11 issues that need thorough consultation.

12 For instance, the definition of,
13 quote, lavish and extravagant, unquote, is
14 important and likely one that needs more dialogue
15 before any final guidance can be issued.
16 Meaningful consultation requires more than just
17 listening to the views of native nations. It
18 requires federal agencies to listen to us, share
19 your views with us, and then work with us to sort
20 out and sort through any issues of disagreement.

21 Review consultation is collaboration
22 between Indian Country and the federal agencies,

1 and while we've had numerous discussions on these
2 topics, we need more collaboration on the actual
3 development of the guidance. Guidance needs to
4 provide clarity, but also needs to be consistent
5 with the underlying laws and our sovereignty.

6 This is particularly true with respect
7 to the Tribal General Welfare Exclusion Act since
8 Indian Country went to Congress to advocate for
9 that law. And I know that there is a desire to
10 quickly develop guidance on the tax treatment of
11 tribally-chartered corporations because of the
12 energy tax credits, but it is so important that
13 any guidance takes into account all of the
14 nuances unique to the native nations' economic
15 enterprises.

16 The discussions on these two issues
17 have been good so far and we appreciate Treasury
18 issuing Dear Tribal Leader Letters identifying
19 questions for Indian Country to respond to. I
20 think the next step is for agencies to issue
21 draft guidance and conduct additional
22 consultations so that we can better understand

1 your views and better focus on our feedback to
2 you.

3 I want to thank everyone in today's
4 meeting, and I was glad to hear the word fast-
5 track, and all of this work so far and consistent
6 participation in the meetings, but it seems like
7 we still have a good amount of work to get done
8 before the end of this year.

9 The Seneca Nation remains committed to
10 engaging in consultation and collaboration on
11 these important issues. This will conclude my
12 comment. Thank you for the opportunity to speak.
13 (Native language spoken.)

14 CHAIR ALLEN: Thank you, Tina. Okay,
15 are there any other tribal leaders online that
16 would like to make a comment or recommendation?

17 MR. JACKSON: Yeah, next we have Henry
18 Cagey, Councilman from the Lummi Nation.

19 CHAIR ALLEN: Henry Cagey? Henry?

20 MR. CAGEY: Can you hear me?

21 CHAIR ALLEN: Yes.

22 MR. CAGEY: Oh, good. Well, I'm Henry

1 Cagey with the Lummi Nation and I've been a part
2 of this process for a long time, and I'm now the
3 Chairman of the NCI Tax Committee and Chairman of
4 the ATNI Tax Committee.

5 So, we've been following all along
6 what you guys have been doing all day today, but
7 my concern, Ron, is that, you know, this
8 corporate tax where we started out is very
9 important, and I hope the IRS heard loud and
10 clear what needs to happen, you know, on getting
11 the corporate issues fixed on recognizing our
12 sovereignty around creating our own corporations
13 and being tax exempt.

14 You know, again, I mentioned this to
15 Lynn and I mentioned this in a couple
16 consultations is that, you know, we have an
17 opportunity for all of these federal officials
18 that are here is to look at our economy and
19 finding ways to build it, and taxation is one of
20 them. You know, and again, it applies not only
21 to the government, but to our people.

22 As you heard, is that these issues go

1 way back. What we just heard from the Kickapoo
2 and the Seneca is that this started out,
3 Sequoyah, from the IRS auditing our gaming
4 dollars. This is why we created the general
5 welfare exclusion, because there was over 2,000
6 audits done on Indian Country.

7 You guys, the IRS was auditing our
8 education. They were auditing our health. They
9 were auditing everything they could get their
10 hands on to look at it. Now it sounds to me like
11 the NIGC wants to be the tax collector and you
12 guys are not there to do that. You guys are
13 there to support the tribes in what it's trying
14 to do.

15 I'm really concerned that you guys are
16 being allowed to collect the taxes for the United
17 States. That's not your job. And I hope you
18 guys are hearing what the Kickapoo needs to do
19 because I'm very concerned on this.

20 We fought a long time for this to
21 happen, and this tax committee, this TTAC was
22 created because of this, and we want the

1 committee to be very strong in standing up and
2 getting our sovereignty upheld. You know, the
3 United States Constitution is very clear this is
4 not taxed and we need to put some meaning behind
5 that.

6 And we paid our taxes through all of
7 the land we ceded, the land you guys live on,
8 your homes are on, your school that you put on.
9 Those were all tribal lands at one time. So, a
10 lot of feel very strongly that we paid our taxes.

11 I'm a third generation from the 1855
12 treaty. It's only been a few years now that
13 we've seen this and we've evolving if you heard.
14 Our economies are evolving. Our people are
15 evolving. You know, we want something good for
16 the next generations to happen. We don't want
17 the same fights we've been fighting for the last
18 30, 40 years with the United States. We want
19 something good for our kids and our grandkids.

20 So, you have an opportunity today to
21 really make a big difference in looking at our
22 economies and looking at not giving us a hand

1 out, but a hand up. You know, the time has come
2 for you guys to really take a look at us and walk
3 in our shoes. You know, walk into what we live
4 with every day.

5 IRS, come out and look at what it's
6 like to be a tribal leader and look at what we
7 have to deal with our people. It's our people
8 that this thing is about. That's why the Lummi
9 has done it.

10 You know, we fought very hard to get
11 an exemption for our fishing income and it's
12 working. We don't pay any income tax on our
13 income for our fishing, not one dollar goes. It
14 all goes back into the economy. Every dollar we
15 spend on fishing income goes right back into your
16 economy.

17 All of those things we buy with our
18 income goes right back to the state, goes right
19 back to the feds. You see it one way or the
20 other, but I'm asking that, you know, to really
21 take a look at, again, is the building our
22 economies.

1 Treasury, I'd like to see a place in
2 your report that shows Congress and shows the
3 people how you're going to support building our
4 economies. What does that look like? Maybe
5 it's, as Ron suggested, maybe under self-
6 government and look at doing a compact.

7 You know, give us an opportunity to
8 look at what we've done with the dollars we have
9 now through the federal dollars we have, but look
10 at designing a compact that would allow us to
11 build our own economy our way without
12 interference from the IRS, without interference
13 with from the state. You know, let us grow our
14 own economies our way. That's our sovereignty in
15 action.

16 So, again, I'm concerned, Ron, on this
17 Dual Taxation Committee. I have a question. I
18 sat on this committee before. Am I still on the
19 committee? I don't know, but I'd like to
20 recommend if you're going to get a seat for the
21 COLT folks, we want a seat for NCAI. So, I don't
22 know what was going on, but that's all I got, Mr.

1 Chair.

2 CHAIR ALLEN: Okay, thanks, Henry, and
3 you still are on the committee. To my knowledge,
4 no one's kicked you off, so rest assured that
5 we're looking forward to your input on the
6 committee to assist us in working with the
7 Treasury and IRS. Okay, are there any others,
8 Josh?

9 MR. JACKSON: No, there's no other
10 tribal leaders or anyone who has raised their
11 hand requesting to speak. If you're online and
12 would like to make comments, please raise your
13 hand at this time and we'll unmute you.

14 MS. MALERBA: While we're waiting, we
15 do have people in person that would like to offer
16 some comments.

17 CHAIR ALLEN: Sam, go ahead.

18 MR. COHEN: Thank you very much. I'm
19 Sam Cohen. I'm the Government Affairs and Legal
20 Officer for the Santa Ynez Band of Chumash
21 Indians. It's a pleasure to be here in person
22 today. It overlapped completely with the IRS

1 Advisory Committee, so I've hit two major federal
2 agencies in one day. It's very impressive
3 actually, but I apologize I was late.

4 The issue the Santa Ynez Band of
5 Chumash would like to bring before the IRSAC is
6 shared by a lot of gaming tribes in California
7 and across the nation. It is raising the
8 reporting threshold for slot machine winning for
9 the W-2G report from \$1,200 to \$5,000.

10 The \$1,200 threshold was set by
11 Treasury regulation in 1997. It is now 2023 and
12 inflation adjustment would be at least \$5,000 for
13 the reporting threshold. We ask that Treasury
14 support increasing the reporting threshold to
15 \$5,000.

16 Now, realistically, this cannot
17 require legislation if Treasury unilaterally
18 promulgated regulations in 1997. There is a bill
19 out there, all right, but if Treasury can
20 promulgate the regulations, I suspect they can
21 amend the regulations. We thank you very much.

22 MEMBER BUTLER: So, Chairman, we

1 solved that one earlier, right? Treasury is on
2 it and we're good?

3 (Laughter.)

4 CHAIR ALLEN: Right there.

5 MEMBER BUTLER: No, actually we had a
6 robust conversation on that earlier, and so --

7 CHAIR ALLEN: Yes, yes, we're on the
8 same page and we're pursuing that objective.
9 It's coming from all corridors of Indian Country,
10 so we will continue to work. Krishna thinks he
11 can have it done by Monday. I'm just kidding.

12 (Laughter.)

13 MS. MALERBA: I just wanted to say for
14 the record I am ethically prohibited from
15 discussing anything about gaming, so.

16 CHAIR ALLEN: Okay, you're recused.
17 All right, thank you. Are there any others,
18 Josh, online? And there's no others in the room,
19 so I think, Krishna, that we're at the point
20 where the only thing we have left on our agenda
21 is identifying dates in 2024.

22 So, this one's always a little

1 complicated because we have to make sure the cash
2 room is available. So, I'm throwing out the
3 suggestion that we look at the week of January 15
4 and maybe the 18 and ask that Fatima find out if
5 that date of that week can work.

6 And I'm also suggesting that we either
7 look at the week of May 6 or 15 as you guys are
8 looking at your calendars, and then this is
9 September, so I'm thinking maybe next year,
10 September or October. Now, we're at the fiscal
11 year end, so do you have any suggestions? Would
12 it be early September?

13 MS. MALERBA: Better to have it in
14 September because we just never know what the
15 federal budget's going to be.

16 CHAIR ALLEN: Okay.

17 MS. MALERBA: So, once we have our
18 budget for the year, we'd probably want to just
19 schedule all of our meetings.

20 CHAIR ALLEN: Okay, so -- did my phone
21 die on me?

22 MS. MALERBA: Too many text messages.

1 CHAIR ALLEN: Yeah, I'm just going --
2 it died on me. I don't have a calendar. Show me
3 your calendar --

4 MS. MALERBA: How about if what we do
5 is we just email everyone on the committee? We
6 can find out what the availability of the cash
7 room is and when, and then we can kind of email
8 everybody and get it done that way.

9 CHAIR ALLEN: Okay, is that agreeable?
10 That way we can spread the three meetings out,
11 and definitely at the last one before the end of
12 the fiscal year. Does that make sense to you as
13 well, Krishna?

14 MR. VALLABHANENI: Yes, it does.

15 CHAIR ALLEN: And we can poll then,
16 Fatima? Okay, then we will do that if there's no
17 objection, and then we will poll and get that
18 locked in. Again, it's availability to the cash
19 room, okay?

20 So, with that, I think we're at the
21 end, Krishna. I don't know if there's any -- I
22 don't have any closing comments other than I want

1 to thank everybody here, commissioners, and the
2 rest of the IRS team.

3 Sequoyah, thank you. We deeply
4 appreciate you coming over because this topic,
5 you know, as it applies to gaming revenue, is a
6 sensitive one. We understand and we're looking
7 forward to working out some solutions to that one
8 as well as this last one that the Chumash and
9 others have raised on the betting limit, no, not
10 betting limit, the betting --

11 MR. SIMERMEYER: The W-2G --

12 CHAIR ALLEN: The reporting, yeah.
13 Thank you.

14 MR. SIMERMEYER: The W-2G, yeah.

15 CHAIR ALLEN: Yeah.

16 MR. SIMERMEYER: I'm happy to help on
17 both of those just, Chair, as I mentioned before,
18 the NIGC doesn't audit or look at that issue, the
19 slot threshold filing, but happy to help in any
20 way that we can.

21 CHAIR ALLEN: Okay, sounds great.
22 With that, I don't have anything else, Krishna.

1 MR. VALLABHANENI: All right, I think
2 it's time to invite Chairman Butler to provide
3 the tribal closing.

4 MEMBER BUTLER: Okay, thank you.

5 (Native language spoken.)

6 CHAIR ALLEN: Okay, we need a motion
7 to adjourn.

8 MEMBER EDENFIELD: I'll make that
9 motion, Chair.

10 MEMBER BUTLER: Second.

11 MR. VALLABHANENI: The meeting is
12 adjourned.

13 (Whereupon, the above-entitled matter
14 went off the record at 4:49 p.m.)
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