

## UNITED STATES DEPARTMENT OF THE TREASURY

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## TREASURY TRIBAL ADVISORY COMMITTEE

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MONDAY  
SEPTEMBER 16, 2024

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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  
CHIEF ALLAN, Member  
RODNEY BUTLER, Member  
CARLA KEENE, Member  
WILL MICKLIN, Member  
MARTIN TUCKER, Member  
CORA WHITE HORSE, Member

## ALSO PRESENT

MARILYNN MALERBA, U.S. Treasurer, U.S.  
Department of the Treasury  
FATIMA ABBAS, Designated Federal Officer;  
Director, Office of Tribal and Native  
Affairs, U.S. Department of the Treasury  
WALLY ADEYEMO, Deputy Secretary, U.S.  
Department of the Treasury  
KYLE BROWN, Benefits Tax Council, Office of Tax  
Policy, U.S. Department of the Treasury  
EDWARD KILLEN, Commissioner, Tax-Exempt &  
Government Entities  
RACHEL LEVY, Associate Chief Counsel (EEE), IRS  
HOLLY PORTER, Associate Chief Counsel  
(Passthroughs and Special Industries), IRS  
MARJORIE ROLLINSON, Chief Counsel, IRS  
KRISHNA VALLABHANENI, Tax Legislative Council,  
U.S. Department of the Treasury  
SCOTT VANCE, Associate Chief Counsel (Income  
Tax Accounting), IRS  
KATHLEEN WALTERS, Chief Privacy Officer, IRS  
CARMEN ZUCKER, Acting ITG Program Manager, IRS

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

(1:00 p.m.)

MS. MALERBA: All right so good afternoon, everyone. We are going to begin on time just because Deputy Secretary has a pretty tight timeframe here. So perhaps what we can do is roll call.

MS. ABBAS: Yes.

MS. MALERBA: And then we'll do a tribal opening and hopefully by that point the Deputy Secretary will have arrived.

MS. ABBAS: So we're just going to call the meeting to order. This is the final TTAC of the year. As Chief Malerba mentioned, we're going to do a roll call of the members here to establish quorum. We're going to begin first with Chairman Ron Allen.

MR. ALLEN: Here.

MS. ABBAS: Chairman Chief Allan.

CHIEF ALLAN: Here.

MS. ABBAS: First Vice President Will Micklin.

1 MR. MICKLIN: Here.

2 MS. ABBAS: Chairman Rodney Butler.

3 MR. BUTLER: (Native language spoken.)

4 Here.

5 MS. ABBAS: Councilwoman Cora White

6 Horse.

7 MS. WHITE HORSE: Here.

8 MS. ABBAS: Chairman Carla Keene.

9 MS. KEENE: Here.

10 MS. ABBAS: CFO Martin Tucker.

11 MR. TUCKER: Here.

12 MS. ABBAS: We have quorum. And we're  
13 going to turn to Councilwoman Cora White Horse  
14 for a tribal opening. If folks are comfortable,  
15 you can stand.

16 MS. WHITE HORSE: Thank you. Only if  
17 you're comfortable. You can sit if you need to  
18 or you want to. Good morning, afternoon,  
19 everybody.

20 (Native language spoken.)

21 Thank you for bringing us together  
22 today. Thank you for granting us safe travels

1 here. And I pray that all the visitors here in  
2 the building are safe and healthy today.

3 I pray that all of the Government  
4 officials here today are safe and healthy.  
5 Please keep the leaders here today, the tribal  
6 leaders here today safe and healthy and above  
7 all, keep the people at home safe and healthy.

8 We pray that we all have open hearts  
9 and open minds today and that our work will have  
10 lasting effects for our future generations.

11 Thank you for ensuring our safe travel  
12 here and we ask that you provide safe travels as  
13 we return to our homes.

14 (Native language spoken.)

15 MS. ABBAS: Thank you, Councilwoman  
16 Cora White Horse and we, while we are awaiting  
17 our Deputy Secretary to arrive with opening  
18 remarks, you all should have seen the agenda for  
19 this afternoon's flow.

20 We're going to have remarks by the  
21 Deputy Secretary, comments by TTAC members,  
22 comments by the IRS Chief Council, the

1 Commissioner of Tax Exempt Government Entities  
2 and then also some tribal support updates since  
3 we have heard a lot of tribal feedback.

4 And then we will go into the usual  
5 flow of updates and then public comments. Just  
6 checking with Chief Malerba if you wanted to have  
7 any initial comments while we wait for the Deputy  
8 Secretary.

9 MS. MALERBA: I can give you my  
10 comments right out of the gate if you want.

11 MS. ABBAS: Sure.

12 MS. MALERBA: Yes. (Native language  
13 spoken) Treasurer of the United States. Good  
14 day, everyone. I am Chief Many Hearts, Lynn  
15 Malerba of the Mohegan tribe and Treasurer of the  
16 United States.

17 And I welcome the Treasury Tribal  
18 Advisory Committee, their advisors, all of the  
19 tribal leaders present and on zoom. And all of  
20 the tribal government employees and advisors who  
21 work so hard on our behalf of Indian Country.

22 I will hold my remarks until later now



1 that the Deputy Secretary has arrived, but I did  
2 want to make note of the fact that this is the  
3 first time this year that we've had all seven of  
4 our advisors here in the room us.

5 And I'm so pleased to have you all  
6 join us today and I'm very pleased to have  
7 Chairwoman Carla Keene as our latest appointee  
8 and she is from the Cow Creek in Oregon.

9 So welcome. And so welcome to Deputy  
10 Secretary Adewale Adeyemo and I am turning the  
11 floor to him.

12 MR. ADEYEMO: Well it's great to be  
13 here with all of you and to have everybody here  
14 in person. Let me express my gratitude to the  
15 great staff that works on these issues at the  
16 Treasury Department.

17 You all know them well. The two  
18 leaders of that team are to my left and to my  
19 right. We are blessed to have a treasurer who  
20 both does the work of helping to manage the  
21 Department and she has extensive management  
22 responsibilities, but has also set our division

1 for the way in which we do something that is  
2 equally important.

3 Which is to live up to in small ways  
4 and in big ways in many days, the greatest ideals  
5 of this country and the promises we've made that  
6 have been unkept for way too long.

7 And her partner in this work and  
8 somebody who has been a leader in this work both  
9 inside and outside of government, Fatima, has  
10 been exceptional.

11 And the two of them remind me of  
12 something that is critically important in any  
13 organization that I have been involved in that I  
14 know each one of you know to be true, which is  
15 that people matter.

16 Ultimately the reason we do this work,  
17 the reason you have each devoted your precious  
18 time to serving on this advisory council, the  
19 reason we selected you to be on this advisory  
20 council, is because people work, people matter.

21 And your input, your advice, your  
22 willingness to push us to listen to us, to advise

1 us, has been critically important to our ability  
2 to get this work, to do the work that we have  
3 done over the course of this administration.

4 And I'm proud today to be with you.

5 And I wanted to talk to you about some of the  
6 success that we've had. And over the course of  
7 the last several years because when we set out as  
8 part of this administration, one of our goals was  
9 to make sure that we had the most equitable  
10 economic recovery in history.

11 And what that meant was that we wanted  
12 to ensure that this recovery touched everyone in  
13 every part of our country including our tribal  
14 communities.

15 And we've seen that through the  
16 investments that we've made not only through the  
17 American Rescue Plan and it wasn't only about the  
18 size of the investments we made, which were  
19 historic, but it was about how we made those  
20 investments, how we worked to consult with you as  
21 we consult with you over and over and over again  
22 to better understand how treasury regulations and

1 treasury itself could work with you in a way that  
2 was in keeping with your status.

3 And to demonstrate that we wanted to  
4 learn and to make the Treasury Department work in  
5 a way that was insistent with our commitment.  
6 And from that learning, we were in a position  
7 where we have seen economic growth happen in  
8 tribal communities.

9 In 2023, tribal enterprises brought in  
10 \$41.8 billion in Government revenues which was an  
11 increase over the 2022 number and helped grow the  
12 economies and economic opportunities on tribal  
13 lands.

14 The President and Vice President also  
15 made sure that we were investing specifically in  
16 tribal nations. As I mentioned, to recover from  
17 the pandemic, we provided tribal nations with \$30  
18 billion in assistance and expanded the child tax  
19 credit, which cut native child poverty in half in  
20 2021.

21 Soon after, the Inflation Reduction  
22 Act provided access to billions in clean energy

1 tax credits including for the first time, direct  
2 access to certain tax credits for tribal nations.

3 But we knew the key to making these  
4 events a success was focusing on implementation.  
5 When we took office, we heard frustration,  
6 frankly, from tribes over the pace of tribal tax  
7 regulation development and the lack of a tribal  
8 office to provide expertise to the people who  
9 worked here at Treasury.

10 But also a place for tribes to come  
11 and to be heard and to engage with the Treasury  
12 Department. That's why one of our priorities  
13 over the past four years was to not only create  
14 new programs and new credits, but also to make  
15 sure we're improving the process for drafting  
16 rules and regulations.

17 Because while we ensure tribal access  
18 to funding, we heard clearly the tribes that the  
19 funding was only as good as the regulatory  
20 certainty the tribes received.

21 Critical to this goal, was ensuring  
22 that regulation was informed by you. In response

1 to tribal feedback which we had a Treasury's  
2 first office of Tribal and Native Affairs under  
3 the first Native American Treasurer, former TTAC  
4 Member Chief Malerba who we are so happy to have  
5 in this room.

6 This office has worked in partnership  
7 with the Office of Tax Policy and the Internal  
8 Revenue Service to pursue extensive tribal  
9 engagement prior to the drafting of regulation.

10 Our proposed rule on tribal general  
11 welfare benefits is one example of the results of  
12 this team effort. Between the TTAC, the  
13 Treasurer and our tribal office working closely  
14 with tax policy and the Internal Revenue Service.

15 These proposed regulations reflect the  
16 value of government-to-government dialogue with  
17 tribal nations by recognizing the rights of  
18 tribal nations to provide general welfare to  
19 their tribal citizens that is excluded from  
20 recipients' gross income.

21 Critically, the rules recognize that  
22 the IRS will give deference to tribal nations on

1 a range of matters such as the determination of  
2 whether an activity is cultural or ceremonial.

3 These rules also take into account  
4 considerations of a variety of factors that we  
5 incorporated after receiving feedback. Factors  
6 such as tribal nations' culture, history and  
7 geographic area.

8 In drafting these proposed  
9 regulations, we recognize that each tribal nation  
10 is unique and that your needs will differ  
11 regardless of whether one tribal nation provides  
12 mortgage assistance with gaming revenue or  
13 another provides educational stipends from  
14 royalties.

15 Our rules centered decision making in  
16 tribal nations which know best the needs of their  
17 communities. We plan to conduct further  
18 consultation on these proposed regulations to  
19 hear your feedback.

20 I'm grateful for tribal leaders and  
21 TTAC who have been partners in our work. Our  
22 work has constantly been better off because of

1 your engagement and expertise.

2           While we've made progress over the  
3 past several years and we should be proud of that  
4 progress, I know is so much more work to do. And  
5 while people often think about regulations as the  
6 boring and uninteresting work that happens behind  
7 the scenes, what we all know to be true is that  
8 the regulatory certainty that comes from these  
9 regulations, from this hard work, from this back  
10 and forth is the key to ensuring that tribal  
11 nations have the certainty they need to be able  
12 to live up to their ambitions and to create  
13 opportunity for their citizens.

14           I'm so proud to have been able to work  
15 on this with you and I know there is much more to  
16 do and I know that we will be able to accomplish  
17 it together working in partnership to create the  
18 type of opportunity in the tribal nations and our  
19 country need.

20           So thank you for the hard work  
21 together. There's more to do and I look forward  
22 to doing it together.



1 MS. ABBAS: Thank you so much, Deputy  
2 Secretary, for those remarks. And now we're  
3 going to go to TTAC members for comments.  
4 Chairman Ron Allen?

5 MR. ALLEN: Thank you, Fatima. And  
6 welcome back, Deputy Secretary. We have great  
7 appreciation that you find time in your schedule  
8 to be here with us over these matters.

9 As you noted, this administration has  
10 stepped forward in a very amazing way to help  
11 address the tribe's agenda to become more self-  
12 reliant as sovereign nations in this country.

13 And navigate our way out of the COVID  
14 experience that we had a few years back and still  
15 even navigating through it as well. Economic  
16 development clearly is essential to the tribes.

17 And we want to thank you and thank the  
18 whole team of Treasury and IRS too that have been  
19 working with us for ten years on this agenda.  
20 Now we have some draft regulations as you said.

21 And it's urgent that we move it  
22 forward. There are no perfect regulations,

1 there's no perfect law. And, but we're going to  
2 do the best we can and we think that we have  
3 navigated a course that can help us move that  
4 agenda forward.

5 There's many issues that are out there  
6 that are important to us. The general welfare  
7 benefit exemption programs are ways of which that  
8 we can help our people, raise them up and help  
9 them in a way that they need in order to become  
10 more self-reliant themselves as individuals and  
11 families.

12 And we know that that's the objective  
13 here with this department and this  
14 administration. We want to underscore that  
15 getting, moving this set of regulations forward  
16 is critical and we want to move it forward in a  
17 timely way.

18 We deeply appreciate the engagement of  
19 yourself, the Treasurer, and Fatima's office  
20 which we appreciate establishing that office and  
21 we're counting on you to and the Treasurer to  
22 make sure we solidify that office.

1           That direct relationship with the  
2 Secretary is important. But circling back to the  
3 actual regulations, getting them done and getting  
4 them done in a way in which that we can  
5 collaborate, the devil's in the details of any  
6 kind of regulations.

7           And we want to be clear about what  
8 they intend to do and that they're meaningful and  
9 that they're easy for us to read as tribal  
10 leaders and our technical legal staff. So that  
11 is an agenda that is critically important.

12           And we appreciate the spirit of  
13 understanding that the unique relationship we  
14 have in this country with our 574 Indian Nations.

15           But we want to add one more thing.

16           So your job's not done. We're going  
17 to get these regulations out there for review and  
18 eventually we're going to clean them up and get  
19 the final publication.

20           But we have a set of regulations that  
21 we're anxious to get done as well and that's the  
22 wholly owned tribally chartered corporations.

1           Yes, there are other elements to that  
2 recognition, that authority we have as  
3 governments, but we get a base set of  
4 regulations. That is critical.

5           We need to get that out and we have  
6 shared that with your staff this morning and  
7 before in previous meetings. But that is  
8 helpful.

9           That is the vehicle that helps us  
10 generate unrestricted revenue that can complement  
11 and actually supplement in a meaningful way what  
12 federal resources we do get to serve our people.

13           That's how we become more self-  
14 reliant. That's how we help make a difference in  
15 our communities and America's economy so we urge  
16 you, keep pushing that envelope getting that done  
17 as well.

18           Get both of those set of regulations  
19 out and this Administration is a huge kudo to the  
20 commitment that this Administration has made to  
21 Indian Country. Thank you.

22           MS. ABBAS:       Thanks, Chairman Ron

1 Allen. I'm going to take two more comments and  
2 then turn to the Deputy Secretary because he has  
3 a hard deadline. So Chairman Chief Allan.

4 CHIEF ALLAN: Thank you. Thank you  
5 for all your hard work. That's the most  
6 important thing is your hard work. But I just  
7 want to touch on one thing that Chairman Ron  
8 Allen mentioned and that is to memorialize that  
9 office of Fatima.

10 For far too long what happens in  
11 Indian Country, we get good people that come in  
12 and, you know, they do great things and then they  
13 move up on the food chain and then we're kind of  
14 left hanging, scrambling and so that is one of  
15 the biggest things I want to get accomplished  
16 today is that we make sure we memorialize that  
17 office and we keep that.

18 That's so important. Not only for  
19 everybody at this table, but for Indian Country.  
20 We need good people like Fatima to stand up and  
21 carry that fight for us.

22 So again, thank you so much for all of

1 your hard work and I know you're pressed on time  
2 and everybody else is going to say a few things,  
3 but that is the main thing that I really wanted  
4 to stress so thank you so much.

5 MS. ABBAS: Thank you, Chairman and  
6 lastly Chairman Rodney Butler.

7 MR. BUTLER: Yes, I mean, you know,  
8 between both Chairman Allens, they said it all.  
9 Deputy Secretary, it's great to see you again. I  
10 just, you know, in short, the support, the  
11 advocacy, the collaboration that you've shown  
12 with TTAC and impressed on all of Treasury and  
13 the Treasury has shown as well to get us to this  
14 point after ten long years is worth noting and  
15 recognizing.

16 It doesn't happen without effort and  
17 without leadership because we've all been  
18 spinning our wheels for quite some time and it  
19 finally got done. And as tribal leaders, we've  
20 seen this.

21 I mean, we're working for generations  
22 and we see that it takes a long time to

1 accomplish great things and this is really great  
2 for Indian Country and for many generations to  
3 come.

4 And for that, I just wanted to  
5 recognize you and recognize all of Treasury and I  
6 think you all deserve some -- a round of applause  
7 and appreciation for the great work that you've  
8 done for all of us here.

9 (Applause.)

10 MS. ABBAS: Thank you, Chairman Rodney  
11 Butler. We're going to turn to the Deputy  
12 Secretary for follow up.

13 MR. ADEYEMO: One of the hardest  
14 things for me to do in my job is to leave my  
15 office. Because the pressures of the job are  
16 that there's always another meeting to take.

17 There's another issue to deal with,  
18 but one the things the Treasurer has pushed me to  
19 do is to leave my office to visit Indian Country.

20 She's taken me to tribes in California  
21 and tribes in Virginia and is trying to convince  
22 me to go to even more tribes. And I think the

1 thing that I see when I visit those tribes is  
2 that they are filled with talented people.

3 Talented people who often lack  
4 opportunity. And the thing that keeps me focused  
5 on doing this work is that by investing in this  
6 office, by getting this regulation done, we have  
7 the ability to help create by getting done with  
8 the wholly owned corporations --

9 We have the opportunity to create real  
10 opportunities for those people to create the type  
11 of economic opportunity that allows them to live  
12 into their own ambitions and to create  
13 opportunities not just for them, but for  
14 generations to come.

15 And it's why I came to do this work at  
16 the Treasury Department, so it is gratifying to  
17 see how my colleagues have carried that forward.

18 And what you should know is that for the next  
19 several months, we are going to be committed to  
20 making sure that we solidify this office so that  
21 generations from now the Treasury Department will  
22 continue to have an office that's focused on



1 these issues.

2 We're going to get done with more  
3 rulemakings over the course of next few months.  
4 To set the conditions for success in Indian  
5 Country because ultimately what I know from my  
6 visits and what I know is true, has always been  
7 true, is that these talented individuals, when  
8 given the opportunity, will succeed.

9 And our goal is to make sure that we  
10 get barriers out of the way so that success can  
11 happen. So let me thank all of you for your  
12 service because, frankly, each one of you play  
13 important roles in each one of your tribes and  
14 your communities.

15 This is an added responsibility that  
16 you've taken and I want to make sure that people  
17 publicly hear from me that in addition to what  
18 happens in these public meetings, the countless  
19 hours you have devoted to privately providing us  
20 with counsel and advice helping us get it right  
21 have mattered.

22 They've helped put us in a position

1 where the things that we are talking about here  
2 in this public session actually happened and you  
3 have made lives better for thousands, if not  
4 hundreds of thousands of people.

5 So on behalf of the Secretary and  
6 myself, you have our everlasting gratitude for  
7 your service to the Department, to your tribes,  
8 but also to the entire country. Thank you so  
9 much for your service.

10 (Simultaneous speaking.)

11 MS. ABBAS: Thank you so much.

12 MR. ALLEN: You do know you have up to  
13 January 19. Right?

14 MR. ADEYEMO: And I am committed to  
15 using every single day.

16 MS. ABBAS: Thank you so much, Deputy  
17 Secretary for those remarks and all of the  
18 support on getting these regulations out. We  
19 will now invite the Chief Counsel to come up to  
20 the front.

21 Ms. Marjorie Rollinson is the first  
22 female Chief Counsel of the Internal Revenue

1 Service and we have already got her out to Indian  
2 Country.

3 This is her first time at a TTAC  
4 meeting so she'll be providing some remarks.  
5 Chief Counsel Rollinson?

6 MS. ROLLINSON: Thank you so much. I  
7 do think that Deputy Secretary really covered it  
8 all well. I, you know, I've been in this role  
9 since March and I think that when I hear that  
10 we're going to try and make sure that the Office  
11 of Tribal and Native Affairs is solidified, I  
12 think that is really important that we also think  
13 about on the Chief Counsel side and on the IRS  
14 and I know Commissioner Killen will want to talk  
15 about this.

16 What we can do to put in place  
17 procedures so that the work that we have been  
18 building on this summer will continue. I  
19 recognize that it has to be exhausting to  
20 constantly being -- having to get people up to  
21 speed, constantly having to re-educate people  
22 about the importance of the work.

1           It is very important work. It's not  
2 often that my day is that I spend my day doing  
3 things that I think are incredibly impactful, but  
4 when I'm spending it on these regulations, that  
5 is, in fact, how I feel.

6           So I do appreciate all of the  
7 feedback. What I really appreciate is that we  
8 have had some differences. We've had missteps,  
9 we've had things that haven't gone as the TTAC  
10 would like.

11           And the TTAC is constantly there  
12 providing feedback in a way that is constructive  
13 and helpful and helps us craft rules so that we  
14 can get the work done.

15           The tribal entity regs are very  
16 important. And the last time we spoke about them  
17 as a group we acknowledged that it is really step  
18 one. Step one is the wholly owned rule.

19           And that is really the low-hanging  
20 fruit and yet still the reg isn't out, but we're  
21 going to get it out. And then we need to move on  
22 to the rules that are when they're not wholly

1 owned by the tribes.

2 So I appreciate that the work is  
3 nowhere near the end. But I am hopeful that when  
4 these proposed regs come out that the TTAC can  
5 see that their input was heard, that it's not  
6 surprised by anything that's in there.

7 And yet, can give us more constructive  
8 feedback so we can finalize the regs and get them  
9 in place as quickly as possible.

10 So again, I just really appreciate the  
11 feedback that we get and, you know, the Deputy  
12 Secretary's right. Chief Malerba and Fatima have  
13 been in such valuable partners.

14 I really appreciate their guidance and  
15 support.

16 MS. ABBAS: Thank you so much, Chief  
17 Counsel Rollinson and we appreciate working with  
18 you. We are going to cover two more IRS updates  
19 and then take the TTAC comments so if you're just  
20 able to wait for that.

21 We are next going to go to  
22 Commissioner Edward Killen who is Commissioner of

1 the tax exempt and government entities.  
2 Commissioner Killen?

3 MR. KILLEN: Thank you, Director  
4 Abbas. Good afternoon, everyone. Madame  
5 Treasurer, Chief Malerba, Chairman Allan, TTAC  
6 members, it's an honor and privilege to be here  
7 this afternoon.

8 On behalf of the IRS Commissioner side  
9 as the Division Commissioner responsible for  
10 tribal matters, I want to reiterate our  
11 commitment to continue collaborating with the  
12 TTAC to address tax matters of concern to Indian  
13 Country.

14 I also want to acknowledge this  
15 significant work done by the TTAC and the Office  
16 of Tribal and Native Affairs as we continue to  
17 work on tribal matters.

18 We have made some progress, some  
19 significant progress, but of course, there's more  
20 for us to do and the IRS will continue to work on  
21 the government-to-government basis with tribal  
22 nations.

1           This work aligns with the IRS  
2 strategic operating plan which I discussed the  
3 last time I was before you. I also want to  
4 acknowledge and reiterate the statements made by  
5 the Deputy Secretary on the amount of work  
6 accomplished by Chief Counsel and Treasury in  
7 publishing the Notice of Proposed Rulemaking for  
8 GWE Regulations.

9           And we on the IRS Commissioner's side  
10 look forward to consulting with the TTAC on our  
11 statutory obligation with respect to training. I  
12 want to turn and talk for a quick moment about  
13 hiring.

14           Because I am pleased with the success  
15 that we've had within tax-exempting government  
16 entities through the funding that we received  
17 through the Inflation Reduction Act a couple of  
18 years ago.

19           Through this funding, we've been able  
20 to allocate increased resources that we will be  
21 able to dedicate within ITG to continue to focus  
22 on increased engagement with Indian Country,

1 including outreach and education as well as more  
2 robust training for our specialists.

3 This focus will help us to build upon  
4 recent successes. For example, as part of our  
5 work on inflation reduction act and access to the  
6 clean energy credits, we delivered a  
7 communication plan for clean energy which  
8 included providing newsletter articles, outreach  
9 and education events, and office hours on access  
10 and information regarding the clean energy  
11 credits.

12 And how to successfully submit the  
13 pre-filing registration through our registration  
14 portal. We also published a video explaining the  
15 pre-filing registration tool.

16 There's a link to all of these  
17 resources on the ITG page on IRS.gov. In  
18 addition, we've dedicated resources to ensure  
19 that the registration process works smoothly.

20 Additionally, we have continued to  
21 deliver workshops on tax matters that impact  
22 Indian Country such as two we will hold this



1 month on employment tax.

2           The first workshop will take place  
3 September 23rd through 26th with the second  
4 workshop scheduled the following week, September  
5 30th through October 3rd.

6           The workshops offer review of federal  
7 tax responsibilities for tribes and tribal  
8 entities related to employment tax. On September  
9 the 4th, in collaboration with Director Abbas's  
10 office, and by the way I'd like to thank Chief  
11 Malerba and Vice President Micklin for speaking  
12 at this event, we held a virtual workshop for  
13 tribes interested in learning how they can create  
14 their own free tax preparation sites known as  
15 VITA sites to serve their local communities.

16           This was in response to concerns  
17 raised by Indian Country with respect to access  
18 to free tax preparation. And we will continue to  
19 consider ways in which we can assist on these  
20 concerns.

21           And, of course, we want to remind you  
22 of the IRS's initiative to expand free direct

1 filing of tax returns nationwide. The IRS, which  
2 includes Counsel, has agreed to participate in a  
3 working group with the TTAC and with Treasury to  
4 address administrative and regulatory issues  
5 raised by the TTAC and Indian Country that impact  
6 tribal nations.

7 Included in this collaborative working  
8 group which we are really excited about are  
9 representatives from the various IRS business  
10 operating divisions to promote efficient and  
11 consistent issue resolution for tribal nations.

12 We met for the first time in August,  
13 August 9th to be exact, and will meet regularly  
14 to work through an agreed-upon scope of issues at  
15 an accelerated timeframe.

16 For example, this working group which  
17 I am personally involved with is working on the  
18 following matters: ensuring that all roads on  
19 issues concerning tribal nations lead back to  
20 ITG.

21 We're reviewing internal documents to  
22 ensure this message is consistent agency wide.

1 At the last meeting, TTAC had questions. For  
2 example, on examinations regarding clean energy.

3 And I reiterate that ITG will be  
4 involved and collaborate with subject matter  
5 experts regarding the totality of all these  
6 issues.

7 We will also meet with the TTAC  
8 subcommittee on parity and reform to understand  
9 concerns raised with respect to employee plan  
10 examinations as well.

11 Also, concerns were raised on access  
12 to taxpayers' assistance centers in areas such as  
13 Alaska and South Dakota. This tribal working  
14 group will be working to research and identify  
15 the specific needs regarding that issue of access  
16 and explore options.

17 So we are very excited about the work  
18 that's been done, we're excited about the work  
19 that we're doing and we are excited about the  
20 work that we need to do and we are committed to  
21 work collaboratively on all of these issues.

22 And now, I'd like to turn it to

1 Kathleen for a moment to provide an update  
2 following our last TTAC meeting on the child  
3 support offset issue.

4 MS. WALTERS: Thank you, Edward.  
5 Hello everyone. Kathleen Walters. I'm the IRS  
6 Chief Privacy Officer. And I'm really honored to  
7 be here and I want to thank the TTAC for putting  
8 me on the agenda. I appreciate it.

9 I know my colleague Phyllis Grimes  
10 spoke with you earlier this year about an issue  
11 that is near and dear to all of our hearts, data  
12 sharing and child support.

13 And so I've been asked to come give an  
14 update and I'm happy to say that the data is  
15 flowing. The issue with our legal, with Section  
16 6103, which is the IRS's -- the tax code's  
17 provisions that tells us how with whom we can  
18 share data. That issue is not resolved.

19 But we are working hand-in-hand with  
20 the Office of Child Support Services.  
21 Commissioner Gray there is an unbelievable  
22 partner and advocate for her organization and its

1 mission.

2           And we've been working to put together  
3 proposed legislation which has now been  
4 introduced. We have been meeting regularly both  
5 collectively and individually with staff members  
6 on the Hill to encourage them to push this  
7 legislation through.

8           I will say it's not often you'll hear  
9 an IRS Chief Privacy Officer want to expand our  
10 sharing. For this issue I think it's critical  
11 and the right thing to do.

12           Commissioner Gray met as recently with  
13 the Hill as last week. From that conversation,  
14 she said it looked hopeful so I'm hoping that the  
15 legislation will pass.

16           And in the meantime, we're continuing  
17 to share the data, but making sure it's protected  
18 by doing the safeguard reviews of the data that  
19 we're required to do every three years under the  
20 law.

21           We've also asked the states to provide  
22 us with mitigation plans by October 1, not that

1 the mitigation has to be in place, we know it  
2 will be both incredibly expensive and take a lot  
3 of time for states to unwind their current  
4 business practices to implement, to the law as it  
5 exists today.

6 And so we're committed to working one-  
7 on-one with the states provided the legislation  
8 doesn't pass. So that is the update I have today  
9 and I think next we go to comments, so. Thank  
10 you.

11 MS. ABBAS: Thank you so much. So  
12 we're now going to go through TTAC comments for  
13 IRS leadership and then I'll turn it to you all  
14 in case there's any relevant follow up. So we'll  
15 start with Chairman Ron Allen.

16 MR. ALLEN: Thank you, Fatima. And  
17 thank you Chief Counselor and Commissioner  
18 Kathleen. So we appreciate the update and we  
19 appreciate all of the hard work that has been  
20 going into the GWE draft regulations.

21 So we just want to underscore our  
22 appreciation that all the dialogue that we've had

1 over the last number of years as I was saying to  
2 Wally, is that we feel like you're getting it.

3 And one of the more important things  
4 that we want to underscore is that in these  
5 regulations, you're recognizing our authority as  
6 Government.

7 So wherever we go in the Federal  
8 system, we fight for recognition of our unique  
9 political standing in the family of governments  
10 in America.

11 And it's gone, it's not been one  
12 that's high on the radar for many, many  
13 generations, but in the more recent generations  
14 and the sophistication and inclusiveness of the  
15 current administrations, we're moving in the  
16 right direction.

17 So that our political and legal and  
18 jurisdictional standing is there. It's embedded  
19 into these GWE regulations. I want to underscore  
20 the last point I made to Wally was that the  
21 tribally chartered corporations is urgent.

22 We need you to stay focused on it as

1 well. We think you, that the team the treasury,  
2 IRS team has done a great job of moving the GWE  
3 forward.

4 We think we have a very clear  
5 chartered course to address the clarity of the  
6 regulations, but the tribally chartered  
7 corporations is wholly owned. We're okay with  
8 that.

9 That's a great base and there are  
10 other elements to it. But it's all, it is all  
11 about the tribes being able to generate revenue  
12 for our people.

13 It is about us becoming more self-  
14 reliant which is more true to the nature of our  
15 indigenous community so we hope that you guys  
16 will understand that and that will be a part of  
17 our relationship. So I'll leave it at that.  
18 Thank you.

19 MS. ABBAS: Thank you, Chairman.  
20 We'll go to Chairman Chief Allan next.

21 CHIEF ALLAN: I'm make mine, again, I  
22 like not talking a lot, short, but I just wanted



1 to touch on a few things so. Just a reminder for  
2 everybody at the table, consultation is the key.

3 You know?

4 And the TTAC is involved in that, but  
5 I also don't -- I want a reminder that we're not  
6 the substitute for a consultation. You know, for  
7 all of these regulations. It needs to be tribes.

8 It needs to be tribal leaders.

9 It needs to be all these, you know, I  
10 would like to represent all 556 tribes, you know,  
11 but I can't. But just keep that in mind when,  
12 you know, when we're going over these important  
13 things that we do need to have that discussion  
14 with the broader scope of Indian Country.

15 We can, we as TTAC members can help  
16 facilitate that and help, can massage that, you  
17 know, but when we do get to that point, we do  
18 need that broader spokespeople of tribes coming  
19 out, so. With that, thank you.

20 MS. ABBAS: Thank you. Next, first  
21 Vice President Will Micklin.

22 MR. MICKLIN: Thank you. I agree with

1 the comments made by my respective colleagues.  
2 Publication of the general welfare guidance is a  
3 major accomplishment.

4 And we look forward to continue our  
5 work together. To further clarify our  
6 understanding of the proposed regulation, I also  
7 want to reiterate our support for the issuance of  
8 tribally chartered corporations' proposed  
9 regulation, first for wholly-owned tribal  
10 entities including wholly-owned member-managed  
11 LLC subsidiaries.

12 And next for, in the next round, for  
13 partially-tribal owned entities. I thank the IRS  
14 for our meeting about the regulations governing  
15 the ability to contribute treaty fishing rights-  
16 related compensation to retirement plans which  
17 was a productive meeting published previously in  
18 November of 2013.

19 The proposed regulations allow for the  
20 contribution of a tax-exempt treaty fishing  
21 rights-related income to retirement plans. We  
22 are heartened that this project is back on track.

1           And I am hopeful the final regulations  
2 may be issued during this administration. In  
3 addition, Councilman Tucker and Councilwoman  
4 White Horse and I are engaged in working group  
5 meetings with the IRS.

6           We are encouraged by the IRS's  
7 participation and engagement and working toward  
8 continued clarification and understanding of  
9 major issues of common interest.

10           A priority concern on our side is the  
11 placement of ITG within the IRS. ITG does great  
12 work, but in truth it is buried within the IRS's  
13 organizational structure.

14           We believe this is not just symbolic.

15           A good number of problems may stem from this  
16 structure. We request and the TTAC supports that  
17 ITG be elevated to the IRS, to the Commissioner's  
18 office.

19           And we believe this placement within  
20 the organization will go a long way towards  
21 eliminating gaps in knowledge and raise awareness  
22 of the ITG in Indian Country and in general.

1           For similar reasons and for its  
2   astonishing accomplishments to date, we believe  
3   the Office of Tribal and Native Affairs is  
4   appropriately placed in the Treasurer's Office  
5   and should remain so.

6           A significant OTNA and TTAC  
7   accomplishment is the publication of the proposed  
8   regulations on general welfare and the near-  
9   pending publication of guidance on tribally  
10  chartered corporations and treaty fishing rights  
11  income.

12           We believe such progress is occurring  
13  because OTNA is located in the Treasurer's  
14  Office. We also advocate for a Treasury General  
15  Council and IRS Chief Counsel organizational  
16  changes, first the GWE and tribal corporations  
17  and employee plan, that regulatory process makes  
18  clear to us that there is not a go to tribal tax  
19  attorney within treasury, Office of General  
20  Counsel or IRS Chief Counsel.

21           We expect everyone who has worked on  
22  our guidance within General Counsel and Chief

1 Counsel has a main expertise in something other  
2 than tribal tax law.

3 We believe our efforts would be  
4 improved by Treasury's office of General Counsel  
5 and IRS's Chief Counsel, highering of tax attorneys  
6 whose main focus is tribal tax law.

7 And second, we're happy today and  
8 hopeful that tribal corporations and treaty  
9 fishing rights income regulations are published,  
10 but it cannot be overlooked that GWE tenures  
11 tribal corporations over 30 years and treaty  
12 fishing rights 11 years between proposed  
13 regulations and final guidance.

14 While acknowledging the Chief Counsel  
15 has many, many important issues to consider,  
16 Indian Country should not have to wait a decade  
17 or more for guidance.

18 We ask that our recommendations be  
19 considered and acted upon with appropriate  
20 expediency. (Native language spoken.)

21  
22 I thank you and I especially wish to  
thank Commission Killen for the work group

1 meetings that we've engaged in to date.

2 And Chief Counsel for the  
3 collaboration on our -- a number of our issues  
4 and ongoing. Thank you.

5 MS. ABBAS: Thank you, First Vice  
6 President. Next Chairman Rodney Butler.

7 MR. BUTLER: Chief Counsel Rollinson,  
8 again, it's great to see you in person finally.  
9 After your engagement on the working sessions we  
10 had on GWE, I have to say that having your  
11 presence here showed how important it was for  
12 Treasury and the respect you have for TTAC for  
13 you to be present on those.

14 And not only present, but actively  
15 engaged in walking us through the proposed  
16 language and so we thank you for that. It helped  
17 to get across the finish line and for me  
18 personally gave me assurance that the commitments  
19 made in this room several months ago about that  
20 we're going to get these regulations out before  
21 the end of this administration was really going  
22 to happen.

1           And so we're one out of two. We're  
2 going to get the second one. We all know that. I  
3 mean, there's a common theme in this room today.

4       It's GWE and then tribally chartered  
5 corporations and everyone is focused on that.

6           And so I don't want to beat that dead  
7 horse, but we're really looking forward to the  
8 consultations on GWE with the various tribal orgs  
9 and we mentioned in one of the work sessions we  
10 had that the great opportunity with the release  
11 that came out last Friday is this week is the FOA  
12 coming up.

13           There's USET and NCAI over the course  
14 of the next few weeks, so great timing for  
15 additional announcements. Hint, hint, on tribal  
16 courts. We want to get those done sooner rather  
17 than later.

18           But just getting that feedback from  
19 Indian Country on those is going to be, you know,  
20 absolutely critically important and, again, the  
21 willingness of engagement that you've all shown,  
22 and openness to that and incorporating that

1 feedback from Indian Country is going to be key.

2 One thing I would point that we  
3 haven't touched on too much here this afternoon  
4 is that as we are looking forward, looking into  
5 the transition of the new administration, it's  
6 just a reality that we're all facing, asking  
7 Treasury to institutionalize the progress that  
8 we've made.

9 This involves ensuring the Treasurer  
10 Office of Tribal and Native Affairs remains in  
11 place in its current form and keeping the scope  
12 and the reach of the TTAC broad, elevating ITG  
13 and ensuring there is a tribal law expertise at  
14 the office of IRS Chief Counsel.

15 That's one thing that came up, you  
16 know, consistently throughout our conversations  
17 and, you know, you can reach out, you look at  
18 tribal law with each other and kind of discuss  
19 it, but without having an expert in the room, a  
20 true tribal expert amongst your staff, it's a big  
21 miss in Treasury and in the federal government at  
22 large and so we would encourage you to fill that



1 role with someone, with inhouse expertise in  
2 tribal law. Thank you.

3 MS. ABBAS: Thank you, Chairman. Next  
4 Councilwoman Cora White Horse.

5 MS WHITE HORSE: Thank you. I, first  
6 I would like to say thank you for getting the  
7 draft regulations out for the tribal General  
8 Welfare Act and having that published and  
9 scheduling tribal consultation on that.

10 However, I want to remind you that  
11 Indian Country is still waiting for final clear  
12 guidance on the Pension Protection Act. It was  
13 passed in 2006 and recognized that tribal  
14 government retirement plans are not subject to  
15 ERISA.

16 I want to also stress that IRS's clear  
17 guidance on tribal access to the IRS Tax Offset  
18 Programs, IRS has yet to follow up with Indian  
19 Country on our access to the Child Support Offset  
20 Program.

21 This program gives single-parent  
22 families access to what is rightfully owed to

1       them in back pay child support once a year around  
2       tax time.

3                   Providing programs like the IRS Child  
4       Support Offset Program are critical to non-  
5       Indians and Indians alike yet only tribal  
6       families are being restricted access to this  
7       program.

8                   IRS previously stated in May that if  
9       it was not, that it was not removing tribal  
10      access to state child support agencies, yet  
11      access to federal tax information on October 1st  
12      as previously stated.

13                   Tribal access to these programs is  
14      critical.     So I'm hopeful that we do have  
15      procedures or policy in place soon that does  
16      allow access.

17                   I hope that the IRS actually does hold  
18      consultation in Indian Country because like  
19      everybody said before me, we are leaders in  
20      Indian Country, but we cannot represent all 574  
21      tribes.

22                   Consultation with Indian tribes is so

1 very important. And I wanted to bring something  
2 up because we have Marjorie here. You know,  
3 there is a policy within the IRS that says that  
4 Native Americans are noncompetent so we're not  
5 required to pay taxes on our land.

6 Within the DOI it's called a treaty  
7 and trust obligation to take care of the land.  
8 So I don't understand why there's such a huge  
9 difference in two entities that are at the same  
10 level.

11 I think there needs to be a  
12 recommendation from your office to strike  
13 noncompetent natives and put in there that there  
14 is a treaty and trust responsibility to Native  
15 Americans because it's dehumanizing and demeaning  
16 to all Native Americans.

17 But thank you for the work you have  
18 done. And I also wanted to ask Ms. Walters if  
19 there's any plans to have any consultation on the  
20 offset program in Indian Country so that you will  
21 know and understand the importance of that  
22 program.

1 MS. WALTERS: We're definitely open to  
2 discussing it and I know that our, I will  
3 coordinate with Commissioner Killen on that, so.

4 MS. WHITE HORSE: So I hope you do  
5 consider it. I hope you do discuss it and I hope  
6 there is consultation because there are so many  
7 families who are affected by this.

8 Not just native families, but people  
9 all across the United States. The hardest thing  
10 is that we were told one thing in a public  
11 meeting here and then something else totally  
12 happened.

13 So we don't want that to continue. At  
14 all. Thank you.

15 MS. ABBAS: Thank you, Councilwoman  
16 Cora White Horse. Next we'll go to a new TTAC  
17 member, Chairman Carla Keene.

18 MS. KEENE: Good afternoon and thank  
19 you. I am Carla Keene. I'm the Chairman of the  
20 Cow Creek Band of Umpqua Tribe of Indians. My  
21 tribe is in the far part of Southern Oregon.

22 We're a tribe of about 2,000 members

1 that lives across the United States. We have  
2 members in all 50 states. I'm very excited to be  
3 a part of TTAC and the important work that is  
4 happening.

5 I'm coming on, this is my first  
6 meeting and we have the General Welfare Exclusion  
7 Guidelines all published or ready to go to work  
8 on so I'm excited about working on those.

9 So, I just want to thank everybody and  
10 I'm excited to be here, so thank you.

11 MS. ABBAS: Thank you, Chairman Keene.  
12 And next CFO Martin Tucker.

13 MR. TUCKER: Thank you. Briefly  
14 introduce myself. There's always new people  
15 here. I'm Martin Tucker. I work for the Choctaw  
16 Nation of Oklahoma in Southeastern Oklahoma about  
17 an hour north of Dallas.

18 We have 229,000 enrolled members in  
19 our tribe, third largest Native American tribe in  
20 existence. In addition to that, I serve as the  
21 Mayor of my county seat, hometown, about 19,000  
22 people.

1           And I've served in the National Guard  
2 for 30 years including one of those years in  
3 Afghanistan so just so you understand my  
4 perspective of how I approach this work with the  
5 federal government on behalf of tribal people.

6           I want to reinforce the appreciation  
7 for engagement and participation. I think it's  
8 been very good. I know transition is a fact of  
9 life. These elections come and go.

10           If there were a way we could trap our  
11 recent successes in a bottle and just preserve  
12 that and spray it on the next group as it comes  
13 along, I think that would be awesome.

14           We have a full TTAC which I think  
15 hasn't always been the case. We have really good  
16 engagement now with the IRS with other  
17 departments within Treasury.

18           We're just, we're on a bit of a sugar  
19 high right now as far as doing our work and we  
20 just want every way that is possible to continue  
21 this pace and this engagement and this path that  
22 we're on.

1           So as I get through my comments, it's  
2 going to sound like a criticism sandwich so I'm  
3 going to begin with that very positive part. So  
4 just giving you a warning.

5           Also, I want to say I want to echo  
6 what Chairman Butler mentioned earlier on the  
7 guidance on tribal chartered corporations. We  
8 had really good engagement, a really good  
9 meeting.

10           Chairman Butler and I submitted a  
11 letter. We think a good letter to describe our  
12 TTAC position on what needs to happen, but this  
13 is an issue that's hung on for a long, long time  
14 and we would like for it to be simple.

15           We would like for it to be easy to  
16 understand as Chairman Allen says and we think it  
17 needs to be published quickly and we hope that we  
18 can get that done during this administration.

19           I know we've heard that before today,  
20 but I really hope that that's the case. And I  
21 want to add that it should include for single-  
22 member wholly-owned tribally-formed LLCs and it

1 should contain a guidance, if possible, on that  
2 as well.

3 And also that those are integral parts  
4 of the tribe. Because again, background on what  
5 tribes do and the reason why we're trying to  
6 generate revenue is to provide for our tribal  
7 citizens.

8 And so that's the purpose for our  
9 request there. Turning back to the GWE proposed  
10 regulations, I want to address and talk about,  
11 again, the respectful working relationship that  
12 we've had with Treasury and the IRS during this  
13 process leading up to the publication of those  
14 regulations on Friday.

15 So Treasury and IRS consulted with  
16 TTAC and with our GWE subcommittee in connection  
17 with drafting of the proposed regulations and  
18 that was necessary and helpful we believe.

19 TTAC provided valuable insight and  
20 technical support throughout the process and to  
21 help ensure the proposed regulations were  
22 deferential to tribal governments and tribal



1 sovereignty which we think is very important.

2 Treasury and IRS listened to our  
3 concerns and we appreciate that as well. And  
4 many, maybe not all, but many of our priorities  
5 were addressed in the proposed regulations.

6 These priorities such as deference to  
7 tribal governments, decision makings, we're  
8 informed by many comments from TTAC and  
9 interaction that we had with tribes all over the  
10 country.

11 So that, we think that valuable as  
12 well. Over and over we heard that the tribal  
13 government, and not particularly the IRS, are in  
14 the best position to make decisions for their  
15 citizens.

16 And we agree with that perspective.  
17 So although we made great progress during this  
18 negotiations and our efforts were unfortunately,  
19 we think hindered just a bit by a dispute or a  
20 misunderstanding or a disagreement over the  
21 extent of that consultation required by tribal  
22 government and Welfare Exclusion Act and despite

1 numerous requests from the TTAC, Treasury and IRS  
2 never shared a draft of the proposed regulation  
3 with the TTAC due to what they described as a  
4 practice not to share draft.

5 Now the only reason we keep bringing  
6 this up is that words matter. And a conversation  
7 is one thing, but the actual published word is  
8 another and as you know, we see those words now  
9 and, again, we're overall very happy with the  
10 outcome, but there's still room for improvement.

11 So unlike other committees and there  
12 are several, both the establishment of the TTAC  
13 and requirement that Treasury and IRS consult  
14 with TTAC are required by statute.

15 I think that delineates our role and  
16 responsibility separately from other advisory  
17 committees. Congress enshrined those in law when  
18 it passed the tribal General Welfare Exclusion  
19 Act ten years ago and we firmly believe that  
20 Congress intended Treasury and the IRS's  
21 consultation with TTAC to extend into drafted  
22 regulatory language.

1           So even though TTAC and the GWE  
2           subcommittee were not provided that draft  
3           language, we met together. We were very engaged  
4           and we spent days in meetings and we were able to  
5           identify and resolve many issues prior to the  
6           publication of this proposed regulation.

7           And we believe our efforts helped  
8           improve those proposed regulations. However,  
9           issues still remain and we believe more of them  
10          could have been cleared up if we'd been given the  
11          opportunity to review the draft language.

12          Now it's essential from our  
13          perspective to see that language because in,  
14          again, words matter. A single word or phrase can  
15          make a big difference in the way it's interpreted  
16          and then also enforced.

17          Issues are far too complex and far too  
18          important for discussions to be limited to  
19          general concepts. Clearing these up prior to  
20          publication is important because proposed  
21          regulations are often on the books for years, as  
22          you know, before they're finalized.

1           And that means any ambiguities that  
2 are in the document could slow down or stifle the  
3 development of tribal General Welfare Programs  
4 and other leaders have said and as is the case  
5 for the Choctaw Nation, we have General Welfare  
6 Programs ready to go.

7           And we think that we will be in  
8 compliance with the regulation once it's  
9 finalized. We want tribal governance to be  
10 encouraged to utilize that General Welfare  
11 Exclusion. And that's the point of the work.

12           And we don't want them to be confused  
13 or somehow constrained by ambiguities. That lack  
14 of certainty as has been addressed by the Deputy  
15 Secretary earlier, that lack of certainty is what  
16 creates the difficulty that we're trying to help  
17 solve.

18           Finally, I want to be clear that,  
19 again, TTAC consultation does not take the place  
20 of a tribal consultation and it will not be a  
21 substitute for it. Consultation period will be  
22 important.

1                   There are many, many meetings  
2 happening very, very soon. The timing is  
3 fortuitous for Indian Country. And so we hope  
4 that tribal governments will then be able to  
5 address any issues that they see with the  
6 proposed regulations.

7                   And we encourage tribal governments to  
8 do that and submit comments. And we believe the  
9 final regulations will be improved by including  
10 the prospective of as many tribal governments as  
11 possible. Thank you.

12                   MS. ABBAS: Thank you, CFO Martin  
13 Tucker. I'm going to turn to Chief Counsel for  
14 any follow up then Commissioner Killen and then  
15 Ms. Walters.

16                   MS. ROLLINSON: Thank you so much. I  
17 really do appreciate the feedback. This is the  
18 first I'm hearing that you wanted a copy of the  
19 Regs so I don't know what -- no, oh, I'm sorry.

20                   I, so I want to start addressing the  
21 noncompetent Indian because, in fact, my office  
22 has asked that there be a scrub of where that

1 appears so that word can be removed.

2 And if it didn't seem important to me  
3 before, there was a court case that came out in  
4 the end of June and bear with me, but it told the  
5 IRS that, well it told all the government that  
6 regulations could not, unless there was a  
7 specific delegation of authority, we couldn't  
8 write a regulation.

9 It was up for the courts to determine  
10 what the statute meant and it literally said,  
11 agencies are not competent to do that work. I  
12 thought wow, I know exactly how that feels. But,  
13 yes, I don't mean to joke about it.

14 There's nothing funny about it. And  
15 we can get that fixed. I do want to address what  
16 Vice President Micklin raised about getting  
17 representation at Chief Counsel or General  
18 Counsel as I can only speak for the Chief  
19 Counsel's office.

20 What we have done which is not as far  
21 as what you've talked about, and I think what  
22 you've said is very important. I want to think

1 about it more is we have people, attorneys that  
2 work in many of the different associate offices  
3 that become known in their associate office as  
4 the people that have the most expertise at  
5 dealing with tribes.

6 But we have not had those groups form  
7 together. And so we have created the Chief  
8 Counsel Tribal Committee that is those attorneys  
9 and there is a Chair of that Committee so that  
10 anytime there is a question as it relates to  
11 tribal regs that are going to affect the tribe,  
12 there's a group of people to go to.

13 And that group has a representative on  
14 Commissioner Killen's group. But I actually take  
15 your point and I want to think more about how we  
16 could make it so that we had something that was  
17 even perhaps more formal than that because it's a  
18 really good point.

19 And I do really, I took notes. I  
20 appreciate the feedback and look forward to  
21 continued dialogue.

22 MS. ABBAS: Thank you, Chief Counsel.

1 Commissioner Killen.

2 MR. KILLEN: As I really do appreciate  
3 the thoughtful comments and, you know, in  
4 listening to that, it just strikes me that, you  
5 know, we're all on a journey together here.

6 And I think when you're on a journey  
7 together, I think you have realizations that come  
8 about from direct respectful constructive  
9 dialogue.

10 And I can tell you, you know, I know  
11 for myself personally I know that I've learned a  
12 lot over the past year particularly over the past  
13 several months.

14 And so I am hopeful that and  
15 optimistic and I do believe that this model of  
16 engagement that we are, that we are endeavoring  
17 to put together around accelerated progress on  
18 these specific issues that have been identified.

19 I'm very optimistic that will be  
20 fruitful for us because I think part of what I've  
21 seen is that and what's been sort of, you know,  
22 reaffirmed to me is that it is very important to



1 make sure that we all know the problem that we're  
2 attempting to solve for so that we address the  
3 right issue.

4 And we put in place the right set of  
5 structures and procedures and approaches to  
6 address whatever the real root issue is. And it  
7 also is very important for us to be operating  
8 from the same fact set because that way we don't  
9 have inadvertent miscommunication.

10 And we don't inadvertently talk past  
11 each other because we're not operating from the  
12 same fact base. So you know, for these issues  
13 that have come up specifically in the last few  
14 minutes that are not new issues, just were  
15 relayed here on, you know, where we stand, you  
16 know, going forward with the child support issue,  
17 the structural issues within the service.

18 I want to make sure from the tribal  
19 Working Group perspective that we all really  
20 understand the same way what the issues are so  
21 that we can be very intentional and thoughtful  
22 about trying to resolve those issues.

1           So I'm very optimistic that we can  
2 make some accelerated progress on those things.  
3 And I think the working group can be, you know, a  
4 good forum to actually make progress on those  
5 issues.

6           So I would look to us for us to have  
7 sort of specific discussion and dialogue at a  
8 topical level. So that we will, you know,  
9 deconstruct these issues and have very specific  
10 conversation about each one of them so that we  
11 can identify the best way to move forward.

12           So I guess I'll leave it at that, you  
13 know, from my perspective I'm very optimistic  
14 about where we're going. We've had a lot of  
15 challenges it seems over the years, but the flip  
16 side of a challenge is an opportunity.

17           And so it seems like, it feels like to  
18 me that we've turned a corner collectively to  
19 embrace the opportunity side of the challenge and  
20 I feel as though that's real constructive  
21 progress right now.

22           MS. ABBAS: Thank you, Commissioner

1 Killen. And next we'll go to Ms. Walters if you  
2 have any follow-up.

3 MS. WALTERS: Just a moment to follow  
4 up with Councilwoman White Horse. As a single  
5 mom, I can commit to you, to everyone here that I  
6 will remain very personally engaged on this issue  
7 and work with all the relevant parties to  
8 encourage Congress to get the legislation right.

9 In the meantime, we will navigate the  
10 messy waters that we're in with empathy and  
11 understanding and that's my commitment to you.

12 MS. ABBAS: Thank you, Ms. Walters.  
13 And thank you Chief Counsel and Commissioner  
14 Killen for joining us. And they're going to  
15 depart now and we're going to go onto a series of  
16 Treasury and IRS updates.

17 Thank you, again, for joining us. And  
18 oh, perfect. We'll go to Chief Lynn Malerba for  
19 her remarks.

20 MS. MALERBA: Yes, the Deputy  
21 Secretary definitely trumps me. So anytime he  
22 walks in the room, I am perfectly fine to stop my

1        comments.  But I did want to, before I begin my  
2        formal remarks, I did want to say one thing.

3                    And that is the fact that you heard  
4        Chief Counsel Rollinson say that she started last  
5        March.  So let's see, we've been waiting ten  
6        years and we got these regulations out the door  
7        in six months.

8                    And so I think that is significant.  
9        It's a real achievement and I just wanted to say  
10       thank you for your partnership.

11                   MS. ROLLINSON:  Thank you.

12                   MS. MALERBA:  So again, I would say  
13       thank you to Deputy Secretary Adewale Adeyemo  
14       even though he's not here.  Commissioner Killen  
15       heading up the tax exempt governmental entities,  
16       the IRS Chief Counsel Marjorie Rollinson and her  
17       team, Krishna Vallabhaneni who, you know, has  
18       just been on this journey ever since day one with  
19       the Treasury Tribal Advisory Committee and his  
20       office, the Office of Tribal and Native Affairs,  
21       and Fatima Abbas for her team for being, you  
22       know, a part of this meeting today.

1           But also for all of the work at  
2 Treasury and IRS to ensure that we incorporate  
3 feedback from Indian Country through  
4 consultations, through listening sessions and  
5 meetings to promote economic development on our  
6 lands while respecting tribal sovereignty.

7           By your actions, your collective  
8 actions, you demonstrate your commitment to  
9 reverse the long-standing issues that tribes have  
10 faced due to various errors of tribal policy,  
11 United States tribal policy.

12           This commitment is helping us to  
13 restore our communities, including the protection  
14 of our sacred sites and our cultural practices.

15           And that is so important to all of us  
16 and I will tell you that, you know, from the  
17 Mohegan's perspective, we couldn't even protect  
18 our burial grounds in the 1950s from being taken  
19 by eminent domain.

20           So imagine having now the opportunity  
21 to have control over our sacred sites and our  
22 sacred lands once again. So even though all of

1 these governmental programs that we provide to  
2 our tribal citizens are like other, say, local  
3 and state programs, but we have that added  
4 responsibility of answering to our ancestors.

5 And then answering to those future  
6 generations. And that's a very different  
7 perspective to have. And so I just want to thank  
8 everyone for the work that they do on our behalf  
9 because it really does matter and it is very  
10 personal work.

11 And so locally as you think about, you  
12 know, various, you know, economic impact studies  
13 have all demonstrated when tribes are successful,  
14 the local communities and the states see  
15 sustained economic benefits and local businesses  
16 and community philanthropy.

17 So it's not just about our people,  
18 it's about where we live. And what's unique  
19 about tribes are that we are very place-based.  
20 We're not in it to get tax write offs so that we  
21 can locate a business somewhere and then leave  
22 when those tax write offs go away.

1           We're there because that's our place,  
2           that's our home, and that's what makes this work  
3           so very important to us. So on our travels  
4           throughout Indian Country, we've witnessed these  
5           positive impacts routinely.

6           Treasury made history with the  
7           Secretary, Deputy Secretary, Treasury, Chief  
8           Council, IRS Chief Council, IRS Commissioner, all  
9           visiting Indian Country to hear not only their  
10          concerns, but to witness their successes.

11          We have a very full agenda today, but  
12          I want to note the significance of this proposed  
13          rule, the General Welfare Exclusion that will be  
14          published tomorrow in the Federal Register.

15          I've been on TTAC now since that law  
16          was passed. I will be very happy to never utter  
17          that phrase ever again and to know that the  
18          regulation is working successfully.

19          We've waited ten years for this rule  
20          to be promulgated and it is the people in this  
21          room, along with our partners in Indian Country,  
22          to finally get this over the finish line.

1 I'm very appreciative of all of the  
2 hard work it took to get here and while early on  
3 the GWE subcommittee held tribal consultations on  
4 what they wanted to see in this rule, we are now  
5 at the very, very important stage of this formal  
6 government-to-government tribal consultation.

7 And we look forward to the whole of  
8 Indian Country engaging with us on this topic.  
9 Lastly, I want to note that the Office of Tribal  
10 and Native Affairs plays a very important role  
11 here in Treasury.

12 And now that this Office has been  
13 stood up, the Office has engaged in all of the  
14 Treasury offices and Treasury policies, programs  
15 within Treasury impacting tribes.

16 And this has resulted in improved  
17 outcomes and understanding about what it means to  
18 engage with Indian tribes. Improved outcomes in  
19 guidance, regulation and policy with  
20 customization provided to tribes in recognition  
21 of the need to uphold trust and treaty  
22 obligations that the United States and all of its



1 federal agencies is responsible for.

2 This office now manages the Treasury  
3 Tribal Advisory Committee. In the old days, it  
4 was split up, you know, there was just one  
5 person, but the Treasury Tribal Advisory  
6 Committee was kind of its own thing.

7 Now we're under one home and under one  
8 umbrella. And I think that is really wonderful.

9 And, you know, it enables us to support the  
10 greater engagement with Treasury and, you know,  
11 we've seen the results of that.

12 And so I thank Fatima Abbas, Josh  
13 Jackson, Jen Parisien, Jim Colombe for their very  
14 hard work. And Emery Real Bird is also here.

15 But, you know, I feel emotional about  
16 this as this is a big deal. So I say it all the  
17 time. They are a small, but mighty team. And I  
18 am so proud of everything they've accomplished.

19 (Native language spoken.) Thank you.

20 MS. ABBAS: Thank you so much, Chief  
21 Malerba.

22 (Applause.)

1 MR. ALLEN: And Fatima, if I might.

2 MS. ABBAS: Yes.

3 MR. ALLEN: Thank you, Madame  
4 Treasurer. I do want to remind you that when we  
5 started, there was Lacey Horn, you, and me and  
6 known as the three amigos. And now we are the  
7 Magnificent Seven.

8 MS. MALERBA: That's right.

9 MR. ALLEN: So --

10 MS. MALERBA: And we were full of  
11 opinions too.

12 MR. ALLEN: So, Krishna and the rest  
13 of the IRS, your terrific team doesn't have a  
14 chance. So I'm just giving you a fair warning.  
15 So we appreciate your leadership.

16 We appreciate everything you have done  
17 for us. And our hands are up for you. Thank  
18 you.

19 MS. ABBAS: Thank you, Chief Malerba,  
20 for those remarks and definitely best boss ever.

21 I'm going to turn to other TTAC members to see  
22 if they have any comments before we go on the

1 agenda.

2 CHIEF ALLAN: Chief, thank you so much  
3 for I said a little bit this morning. I just  
4 thank you so much for your hard work. I want to  
5 remind, you know, I know we've been at it, you  
6 know, for a long time.

7 And a lot of tribal leaders say, you  
8 know, you went on there for ten years and this  
9 and this and that, but I want to remind people  
10 that your leadership, you being a tribal member,  
11 you being one of us really helped get us across  
12 that finish line.

13 And I'm so grateful for that. I'm  
14 really -- my people are really grateful for that.

15 And I have a little gift for you on behalf of my  
16 people.

17 My tribe, we have an eagle aviary.  
18 You know, we adopted eagles to take care of them  
19 because eagles have always taken care of us and  
20 so these eagles have become part of our tribe and  
21 our family.

22 And so these eagle feathers, you know,

1 so it is really great. It's a relationship we  
2 have with the Fish and Wildlife and the Feds.

3 And I think we're one of a few tribes  
4 that has one and, you know, ten years ago one of  
5 our elders on Council said hey, we need to do  
6 this and they've taken care of us for so long.

7 And so, yeah, and so what we try to do  
8 is we have our kids go down there and, you know,  
9 fish for these eagles or hunt for these eagles  
10 just like because they can't do it no more.

11 They're elderly or they're hurt, you  
12 know, and so they become part of our tribe and so  
13 I just want you to know that, you know, that we  
14 appreciate you, your hard work and what you meant  
15 to TTAC and to get these across the finish line.

16 And I never once doubted that, you  
17 know, all the back door dealings that, you know,  
18 that you were, you know, looking out for the  
19 interest of Indian Country and our Indian people.

20 So with that, on behalf of the Coeur  
21 d'Alene tribe.

22 (Applause.)

1                   MR. ALLEN: So you're saying Fish and  
2 Wildlife won't show up here.

3                   MS. ABBAS: Thank you, Chairman Chief  
4 Allen. Any other comments before we go on?

5                   MR. BUTLER: Yeah, I'll just, I've had  
6 the privilege of working side by side with the  
7 Chief for over two decades, probably second to  
8 her daughter, Liz, you know, as far as  
9 relationship with Chief.

10                   And, you know, to see what she was  
11 able to accomplish for Mohegan for the tribes of  
12 Connecticut, USET, I knew what to expect going  
13 into this when many had no idea and had no idea  
14 what a force that she is for Indian Country, her  
15 advocacy is second to none.

16                   And elevating that to this stage and  
17 the generational change, I know I've said that  
18 many times today, but it truly is a generational  
19 change that you've brought to the national stage  
20 is something that truly will last for several  
21 generations as we talk about.

22                   I mean, many of us, we talk about the

1 opportunity to do that. You have done that in  
2 this space and what you've created here, what  
3 you've allowed us to create as a TTAC and what  
4 you've educated Treasury on which will now be  
5 institutionalized.

6 And then for generations so (Native  
7 language spoken) we just can't thank you enough  
8 and you know I love you, Chief, so thank you.  
9 Thank you.

10 MS. MALERBA: Yes, Connecticut is a  
11 mighty state. Even though it's a tiny one when it  
12 comes to its indigenous people.

13 MR. BUTLER: Yes.

14 MR. TUCKER: I also want to express my  
15 appreciation and gratitude for your service. You  
16 know, Lacey Horn is a fellow Oklahoman and a  
17 friend of mine.

18 And so watching her and you and Ron  
19 get things done is what motivated me to ask to  
20 serve in this role because I understand how  
21 important it is.

22 And I, the things that you've gotten

1 done in the last several years is very impactful  
2 and it's good to stop occasionally and look back  
3 and think about how you've led this Advisory  
4 Committee and in some ways the Treasurer as well  
5 to these points where we have guidance now on GW.

6 That's huge and so, again, hopefully  
7 you know, the next administration will look to  
8 you and look to your team as a method and a way  
9 to get things done for the benefit of the nation.

10 And for the benefit of all of the  
11 tribal nations. So again, very much appreciate  
12 your work and thank you very much.

13 MS. ABBAS: Thank you. Councilwoman  
14 Cora White Horse.

15 MS. WHITE HORSE: Thank you. First  
16 Treasurer Chief Lynn Malerba, I want to say thank  
17 you just like everybody else said thank you  
18 because we all appreciate everything you've done.

19 As the first Native American woman to  
20 serve as Treasurer of the United States, I also  
21 want to thank you for your advocating with  
22 Secretary Yellen to establish the Office of

1 Chief, I mean of Tribal and Native Affairs.

2 And I really appreciate Fatima,  
3 everything that she's done for us. And I think  
4 that, you know, whenever our previous president  
5 asked me to apply for TTAC, I was like, I don't  
6 know. I mean, Robert Yoder works with them.

7 Fan girl. Chief Lynn Malerba is the  
8 Treasurer and she leads that. Do you think they  
9 would let me? But I was so excited, you know?  
10 So I tried and I was selected and I appreciate  
11 the opportunity.

12 Sometimes I wonder, you know. I'm  
13 like the only person from the Great Plains region  
14 where any -- where the wild ones are. So it's a  
15 little different.

16 But I appreciate everything you've  
17 done and continue to do. And I appreciate all of  
18 your advocating for Indian tribes and I hope that  
19 you can continue on forever.

20 MS. ABBAS: Thank you, Councilwoman  
21 White Horse. Just turning to Chief Lynn Malerba  
22 so see if she had any --



1 MS. MALERBA: Oh, no, I'm done crying.

2 Yes.

3 MS. ABBAS: Thank you. We are now  
4 going to go on to Krishna Vallabhaneni for any  
5 updates.

6 MR. VALLABHANENI: Thank you, Fatima.

7 I'm not sure I need to say a single thing after  
8 all that, but as I think has been stated earlier  
9 today a few different times, the Section 139E  
10 General Welfare Exclusion for Tribal General  
11 Welfare Benefits, the Federal Register released  
12 the draft proposal on Friday morning.

13 It'll formally publish in the Federal  
14 Register at 8:45 a.m. tomorrow morning. Yeah.  
15 Exactly. There will be a 90-day comment period  
16 under the Administrative Procedures Act.

17 There will be a separate parallel  
18 process for government-to-government  
19 consultation. There will be a public hearing  
20 that's scheduled for Monday, January 13th, 2025.

21 There's no need to wait 90 days to  
22 provide comments. Once that posting occurs

1 tomorrow morning, the portal on regulations.gov  
2 is open 24/7 until December 12th, 2024.

3 So if you're up late at night or early  
4 in the morning, please provide feedback. As has  
5 also been raised earlier today, there's this  
6 other project that we're working on for tribally  
7 chartered entities, and I was asked earlier so  
8 when is that coming out?

9 When is it coming out? I'm not  
10 exactly sure about the dates that Chairman Butler  
11 raised about the other conferences that would be  
12 great to like have things out. I'll say this.

13 Growing up, I grew up in Northern New  
14 Jersey. A childhood hero of mine was Reggie  
15 Jackson. And we all know what Reggie Jackson's  
16 known as, Mr. October.

17 I would say it would be great if these  
18 were not that I would ever be called Mr. October  
19 for anything, but being called Mr. October-ish  
20 would be great too.

21 So anyway, I think we're talking about  
22 a matter of weeks not months. We've spent a lot

1 of resources trying to get GWE across the finish  
2 line and partly because it is fairly complicated.

3 There are lots of different  
4 requirements. The wholly owned tribal entity  
5 project has its own complication, but it's not  
6 necessarily a similar type of the multi-factor  
7 analysis.

8 It's more straightforward in that so  
9 I'm hopeful that we can get that out in the near  
10 future. But anyway, that's all I have to say and  
11 I've, I'll add to the praise of the Treasurer. I  
12 have learned a lot.

13 Sometimes I'm not sure I had a choice,  
14 but I learned a lot. And I would say that, you  
15 know, from an inside perspective, and this is  
16 something that I've had sort of a court-side seat  
17 to for it's been a long time.

18 It's been at least I don't know how  
19 many years, but you are effective and forceful  
20 without, you know, being confrontational and, you  
21 know, Chairman Allen was right, we have no  
22 defense against your office so.

1 I want to thank you for your service.

2 Thank you.

3 MS. ABBAS: Thank you, Krishna. And  
4 thank you for your partnership with the  
5 Treasurer's office and also to Scott and his  
6 team. These have been very inclusive internal  
7 collaborations.

8 Just adding to what Krishna said on  
9 the NPRM so there is the public comment process  
10 and then also tribal consultation. We noticed  
11 that on Friday, it's in a Dear Tribal Leader  
12 letter that's also available on our website.

13 It will be in our weekly broadcast.  
14 We are holding three rounds of tribal  
15 consultation. It's going to be the week before  
16 Thanksgiving and then we will also, I believe the  
17 consultation comment deadline is in December.

18 So it will be 60 days until the  
19 virtual consultations and then additional time  
20 for tribes to submit written comments and all of  
21 that will be included for review for the final  
22 regulations.

1                   Just turn to any TTAC members that  
2                   have questions for Krishna.

3                   MR. BUTLER: I just reiterate those  
4                   October dates. You said it's October 7th to 9th  
5                   and NCAI is October 28th through 31st so pick you  
6                   conference you want to announce that.

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

9                   MR. ALLEN: Well my comment would be  
10                  you get those regs out in October 1, you will be  
11                  Mr. October.

12                  MS. ABBAS: Thank you, Chairman --

13                  CHIEF ALLAN: I just have one --

14                  MS. ABBAS: Yes.

15                  CHIEF ALLAN: -- quick one. This, I  
16                  said it this morning. We have 90 days, let's not  
17                  -- I don't want to lose steam on this so we got  
18                  to get going on this and let's get these, like  
19                  you said, don't wait.

20                  Tribal leaders in the room, don't wait  
21                  until the 90th day to get commenting. Get them  
22                  in now. Let's work on this. Let's get this, I

1 want to get this finished and out the door and,  
2 again, thank you guys for your hard work on that.

3 I, like I said, I was pretty excited  
4 to get that 5:45 a.m. email on Friday that they  
5 were coming. And so I was pretty excited about  
6 that and so I, like I said, I think stuff we can  
7 work with then and, you know, I'm looking forward  
8 to rolling our sleeves up and, you know, getting  
9 this done, so. Again, thank you.

10 MR. VALLABHANENI: Thank you.

11 MS. ABBAS: And next we'll go to Scott  
12 Vance, Associate Chief Council for Income Tax and  
13 Accounting. His team was the lead director on  
14 the GWE ranks. Scott?

15 MR. VANCE: Thank you very much. Yes,  
16 so this has been a really exciting process, the  
17 collaboration with the TTAC members, the tribal  
18 leaders.

19 It's been outstanding. I want to  
20 thank my team by name if you don't mind. Julie  
21 Hanlon-Bolton and my Deputy who is also the Chair  
22 of that virtual council team that Marjorie

1 mentioned a few minutes ago.

2           Carla Meola, Lisa Mojiri-Azad, John  
3 Dunlap, and Dominic DiMattia. And they've been  
4 great. They will continue to be the team that  
5 helps usher this through at Treasury in the  
6 partnership with Krishna and with Kim Koch.

7           It's been excellent as well. So I  
8 don't know if I have a lot more to say about the  
9 process since others have covered it, but just to  
10 recap, we are now embarking on the comment  
11 period.

12           That's an Administrative Procedures  
13 Act requirement. It's also good practice.  
14 Anyone can comment so we expect the heavy  
15 majority of comments will be from TTAC, tribal  
16 leaders, tribal members, but others are welcome  
17 to chime in. The hearing is in January.

18           Generally those are in the IRS  
19 building. I'm actually interested and excited to  
20 see how many people want to venture to D.C. in  
21 January to speak. You know it varies by  
22 regulation.

1                   That's sort of the general process  
2                   though. The unique tribal aspect is we will be  
3                   engaging in consultation. So as Fatima mentioned  
4                   there, the three dates in November.

5                   It doesn't end there. So once we get  
6                   comments in and really get to drafting, we will  
7                   continue the engagement. I think it's been said  
8                   here that words matter. I agree 100 percent that  
9                   words matter.

10                  So now you have words in front of you.

11                  If we did not get it right, this is the time for  
12                  us to fine tune that. Readability is also a big  
13                  issue.

14                  I mean, we don't want to have  
15                  something out there that only a, you know, a  
16                  person that's been practicing law for 30 years  
17                  can read. We want, you know, tribal leaders to  
18                  be able to read this and read the preamble.

19                  And the reg itself and understand  
20                  like, okay, here's the perimeters I'm operating  
21                  in. I would, I think I mentioned at one of the  
22                  earlier TTAC meetings, I've got in my office the



1 white board with the always be closing list.

2 Well what's going to happen this week  
3 is the 139E NPRM, I'm going to erase NPRM Notice  
4 of Proposed Rule Making and add in TD, Treasury  
5 Decision.

6 So then and it moves back from pink  
7 which is the clearance now that it's been dropped  
8 and go back to blue status which is the work  
9 begins now. So I'm not a big guy for victory  
10 laps.

11 I'm excited we got this out at 8:45  
12 a.m. Eastern, 5:45 a.m. Pacific on Friday, but  
13 the work begins now on getting this to where we  
14 need to get it to.

15 And I don't want this to be one of  
16 those regulations that lingers for years.  
17 Unfortunately, that has happened for some project  
18 in the past. I'd like this one to be measured in  
19 months.

20 You know, we are obviously constrained  
21 by some of the procedural matters to, you know,  
22 it's not going to be, you know, weeks. But

1 months, I think is realistic.

2 And really we look forward to working  
3 -- look forward to working with you on a  
4 continued basis. I will be here. I will be  
5 here, you know, throughout the process. My team  
6 will be here throughout the process so we will do  
7 what we need to do. Thanks.

8 MS. ABBAS: Thank you, Scott.  
9 Chairman Allen?

10 MR. ALLEN: Yeah, thanks, Scott. And  
11 you've heard many times already the importance of  
12 us engaging with you and your team on these  
13 regulations.

14 And so we're going to have this 90 day  
15 period which the tribal comments are going to  
16 come in periodically through there and we know at  
17 the very end you'll be correlating them.

18 So we want to underscore the  
19 importance of once you've done that and that we  
20 can sit down with you or have a work session to  
21 talk through them in terms of what is doable in  
22 terms of any kind of refinement of language for

1 the reasons you already articulated.

2 So I think that is important. What  
3 also would be important is the point that we made  
4 to you about having a work session. You using  
5 the GWE subcommittee to engage with you.

6 To start talking to some of the things  
7 that we identified in the draft, so we appreciate  
8 the draft. We think it's really workable in  
9 terms of getting closer and closer to a final  
10 draft.

11 So that's the ask that we will  
12 continue to engage with you. We'd like to do it  
13 sooner rather than later. And so we'll circle  
14 back to you in terms of finding a day and time  
15 that we can engage with you so.

16 We'll look to the leadership of the,  
17 of the GWE subcommittee to help set that up and  
18 working with Fatima, of course.

19 MS. ABBAS: Thank you, Chairman Allen.

20 Any other --

21 (Simultaneous speaking.)

22 MS. ABBAS: Oh, yes.

1 MR. ALLEN: Forgive me. One of the  
2 things that came to me, came to mind, and this is  
3 stemming from my experience with our, the  
4 Department of Interior Regs that I'm working on  
5 simultaneously.

6 And that is the use of, and I don't  
7 know exactly how the phrase works. This is a  
8 legal term. The difference of tribally canons of  
9 law, in where if there is a, if there's a  
10 difference of opinion, you lean, in terms of  
11 interpretation; you lean into the tribe's view of  
12 the world.

13 And that was something that was really  
14 important to us over there. We think it's  
15 equally important here. We see the government to  
16 government in trust relationship as a federal  
17 one.

18 It's not a Department of Interior BIA  
19 role. And so that's something we would ask you  
20 to take into consideration as well. Not sure  
21 exactly where you would fit that in.

22 Or even if it's a preamble comment

1 that may be inserted along with the other 69  
2 pages of comments. Thank you.

3 MS. ABBAS: Any other TTAC comments  
4 before Scott responds? I think you're good to  
5 respond.

6 MR. VANCE: If I could say a couple of  
7 things. Now, I think you're right on. We need  
8 to continue engagement early and often on this so  
9 we get to the right place as expeditiously as  
10 possible.

11 You know, you're right to look at the  
12 preamble. The tendency is for the Treasury  
13 decision preambles to be even longer just as a  
14 preview. You know, this -- what I've seen  
15 regulations where the reg itself is a couple of  
16 pages and the preamble is 50.

17 The proportion is a little more even  
18 here so that's good, but no, I very much  
19 appreciate your comments and, you know, on the  
20 latter point on the tribal canons, government-to-  
21 government relationship, yes, we can work with  
22 you on what can be done there.

1 MR. ALLEN: And if I might, Scott, you  
2 know some people get worried about the preamble,  
3 the length of it, but it's also the history.  
4 It's also the backdrop. And so 20 years from  
5 now, they don't know how we got there.

6 And so there is a value there as well  
7 so I think that I'm not offended by is it 69 or  
8 75 or a hundred. It's a matter of is it  
9 accurate. Thanks.

10 MS. ABBAS: Thank you, Chairman Allen.

11 Next we have Holly Porter, Associate Chief  
12 Council for Passthrough and Special Industries  
13 that's working on tribal corporations. Holly?

14 MS. PORTER: Thank you ,and thank you  
15 also for the kind words today on progress and  
16 engagement. I very much appreciate that you are  
17 feeling that we are making progress because we  
18 are feeling that we are making progress.

19 So my division, as well as Rachel's  
20 division here, we are in charge of the tribally  
21 chartered entities regulations and we, it has  
22 been a focus and a priority to get this done and

1 that we are making solid progress on that.

2 Which can be seen by the fact that our  
3 Chief Council has been engaged on meetings,  
4 weekly meetings. Right? With Chief Malerba and  
5 Fatima and others of our organization.

6 So it's been a high priority and we're  
7 making good progress. Our team has met with a  
8 subcommittee of members here who provided very,  
9 very useful comments.

10 It was very helpful to understand the  
11 Section 17 and Section 3 corporations which we  
12 are modeling the regulations off of. We're going  
13 to treat them the same way for purposes of the  
14 tribally chartered entities.

15 And so we also received your comments  
16 and felt those were very helpful too. So thank  
17 you. I do believe the draft is at a point where  
18 it is ready to start clearance.

19 We are awaiting Treasury's okay to  
20 begin that and once that starts, I do also expect  
21 it to be published soon. So soon we will expect  
22 to be talking more.

1           And we will go through the same  
2 process that the GWE regs are going through as  
3 far as consultation and hearings and that stuff  
4 out of the way.

5           Meanwhile, my division at Chief  
6 Council is also in charge of the clean energy  
7 provisions. We are writing all the guidance on  
8 implementing the clean energy credits for various  
9 different things including the 6417 regulations  
10 that allows nonprofits and tribes to take  
11 advantage of the credits.

12           And so we've been working on that as  
13 well. And just want to say that we continue to  
14 figure out how to implement it so that tribal  
15 governments can also take those credits as well.

16           We are working on an FAQ that is out  
17 there currently that needs to be updated once the  
18 NPRM drops to reflect what is in the NPRM on  
19 tribally chartered corporations and other  
20 tribally chartered entities so we are working on  
21 that.

22           And I think that's it, but thank you



1 for your work and working with us on that.

2 MS. ABBAS: Thank you, Holly. Any  
3 follow up questions from TTAC members?

4 MR. ALLEN: Just to thank you, again,  
5 Holly. The work that you and Rachel are doing to  
6 move that agenda forward as we pointed out to  
7 Wally this morning that the rank is important.

8 I would say it's as important as our  
9 GWE rank because it helps us get to the position  
10 of well for one, recognizing our governmental  
11 authority, but two, to move our self-reliance  
12 agenda forward.

13 And that's a big deal. And we've  
14 shared that with you numerous times and we can't  
15 underscore it enough to make sure that you guys  
16 understand that it's important.

17 So Krishna said we'll get it out the  
18 first week of October. That's what I heard  
19 anyhow. But nevertheless, joking aside, we  
20 appreciate your understanding that it's important  
21 to get it done quickly.

22 And it can be another successful light

1 for this administration.

2 MS. ABBAS: Thank you, Chairman. Any  
3 other comments from TTAC members? All right.

4 MS. PORTER: And I know that in our  
5 briefings we've talked about this being the  
6 wholly owned entities and I know that there is  
7 still very much an interest in handling the non-  
8 wholly owned entities.

9 And I know that our organization is  
10 continuing to look through that and talk through  
11 that. Krishna has expressed some of the legal  
12 impediments to certain structures and how that  
13 might work on taxes, but we are working through  
14 that as well and continue to that dialogue with  
15 you too.

16 MR. ALLEN: Well, if I might. Forgive  
17 me, Fatima. For us, getting to first base,  
18 getting a base that we can work off of, that's a  
19 great starting point. And we can build on that.

20 Thank you.

21 MS. ABBAS: Thank you, Chairman Allen.

22 Next we'll go to Rachel Levy for the Associate

1 Chief Council for Employee Benefits Exempted  
2 Organizations and Employment and Taxes.

3 MS. LEVY: Thank you. Well done,  
4 Director Abbas. I usually just shorten it to  
5 triple A because I forget the order and I'm  
6 always worried that my people are going to get  
7 upset with me.

8 So Holly and I have been working  
9 closely. I can say sort of echoing what Krishna  
10 said about the Treasurer and Director Abbas.

11 I can say from inside Chief Council  
12 that our Chief Council's commitment to TTAC and  
13 to getting this work done is palpable every day.

14 And it does, it makes a difference. Right?

15 Because there's always sort of more  
16 guidance than we can handle to get out. And so  
17 having somebody at the head of the whole  
18 organization who respects this process and places  
19 an emphasis on it with a great deal of respect.

20 I have heard her talk about the  
21 incompetent Indians and how much it offends her.

22 And so, I can just sort of comment from the

1 inside that is a real commitment that I think  
2 we've seen just the change, sometimes to our  
3 discomfort, in the last two months since we sort  
4 of scrambled to sometimes rejigger what our  
5 priorities are.

6 I have an update on four issues. One  
7 is the TTAC subcommittee on parity and reform.  
8 On March 19th, 2024 we had a consultation with a  
9 TTAC subcommittee on parity and reform and  
10 there's a project plan and report on tribal  
11 pension issues that you can access.

12 With respect to Indian tribal fishing  
13 rights related regulations; this is one of those  
14 that I think is on our shameful list just in  
15 terms of how long it has been stuck. I will not  
16 point fingers, it hasn't been stuck in our  
17 building.

18 But we, but we are making really good  
19 progress on that. And so it was, these issues  
20 were discussed at our last meeting and the  
21 message that we took away from that was that the  
22 comments that received were still reflective.

1           This is still needed. And so again, I  
2 think this is one where we can say that we're  
3 hopefully not looking. I'm not going to go and  
4 fight with Krishna over who gets to be Mr. and  
5 Ms. October.

6           But we, you know, we're working hard  
7 on that and we are committed to seeing that done.

8           In terms of long-term part-time 401(k)  
9 regulations, proposed regulations were issued  
10 that would amend the rules applicable to plans  
11 that include cash or deferred arrangements or  
12 Section 401(k) plans to provide guidance with  
13 respect to long-term part-time employees.

14           The proposed rule is published in the  
15 Federal Register on November 27th, 2023. Tribal  
16 consultation was held on May 17th, 2024 and so we  
17 continue to work on those issues.

18           And then Chairperson White Horse, your  
19 mentioned the PPA and so we are continuing to  
20 work on that. The subcommittee on parity and  
21 reforms report of a consultation that was held on  
22 August 27th, 2024 is available.

1                   So just, you know, just a few weeks  
2 ago and we're continuing to push hard on that as  
3 well. We work closely with Holly's team and with  
4 Scott's team we have some members of our audience  
5 here who are real experts with respect to the  
6 issues that we're dealing with.

7                   So I will say also just one more thing  
8 if I may. I consider report on the four issues  
9 that we're working on and, you know, join. But I  
10 will say that personally I learned a lot from  
11 sitting here.

12                  There are very few meetings I attend  
13 in person. I try to come to this one and so it  
14 comes up in other issues like with the, you know,  
15 some of the clean credit issues, but I worked on  
16 the PWE regulations that dealt with apprentices.

17                  Right?

18                  And so apprentices in Indian Country  
19 are really different than in other parts. And  
20 it's not something that had I not sat and learned  
21 from all of you, it's not something that I would  
22 have been sensitized to necessarily.

1           And so thank you for that and I hope  
2           that you'll continue to see this reflected in the  
3           rules that come out of, that come up out of our  
4           buildings.

5           MS. ABBAS: Thank you so much, Rachel.

6           Any comments by the TTAC members?

7           MR. ALLEN: Well I just wanted to say  
8           thank you that you are moving those agendas  
9           forward. That topic on the treaty resource  
10          income in pension opportunities that tribes want  
11          to establish for our treaty fishers, quite  
12          frankly, is a big deal in the northwest.

13          So thank you. I appreciate you  
14          working on that topic. The others are all  
15          equally important, but that's something that  
16          could for one who comes from the northwest, it's  
17          a big deal to our communities.

18          MS. ABBAS: Vice President Micklin.

19          MR. MICKLIN: Thank you. Just on  
20          behalf of the subcommittee on parity and reform  
21          for employee plans, regulations and Councilwoman  
22          White Horse and CFO Tucker on this issue.

1           We do hope that the Congress can  
2 progress a bill that would solve a number of  
3 issues and yet to overly rely on an organization  
4 that works on Wednesday only for a small part of  
5 the year, I think would be imprudent.

6           There are a number of questions we can  
7 address and resolve outside of legislation so I  
8 would just encourage us to keep moving, keep  
9 putting our shoulder to that rock rolling it up  
10 the hill.

11           And get it over the top because I  
12 think there's some real improvements that we can  
13 make based on regulatory action and not have to  
14 wait for the Congress to make an enactment. So  
15 thank you.

16           MS. ABBAS: Thank you, Vice President  
17 Micklin. Councilwoman Cora White Horse, you had  
18 a comment.

19           MS. WHITE HORSE: Thank you. And  
20 thank you for the updates. We appreciate them.  
21 I just wanted to, I guess, reiterate the need for  
22 fair treatment of Indians under the Pension



1 Protection Act.

2 And I wanted to, as a reminder, to  
3 stress that we need to work with the Department  
4 of Labor as well. So hopefully in our next  
5 meeting we can have them here.

6 And because, personally it feels like  
7 a labor, I don't know if I should say doesn't  
8 want to work with us or doesn't feel the need to  
9 work to work with Indian tribes, but they need to  
10 start.

11 So I think if we can have them here  
12 for the next meeting, that would be very  
13 beneficial.

14 MS. ABBAS: Thank you. We will  
15 definitely communicate that TTAC request. CFO  
16 Tucker.

17 MR. TUCKER: Very briefly. I just  
18 want to make a comment that, you know, our tribe  
19 will eclipse 13,000 staff members this year so  
20 having to maintain two separate, it gets to be  
21 expensive.

22 And it burns up a lot of staff time we

1 feel like unnecessarily so I just want to put  
2 that out there as an encouragement to continue to  
3 do this work.

4 MS. ABBAS: And yes, Chairman Allen?

5 MR. ALLEN: I think my final comment  
6 is that this forum has provided us the forum of  
7 which that we are able to engage with the IRS and  
8 its system that many of our colleagues on the  
9 outside don't know exactly how it works.

10 Who's in charge of what area of  
11 responsibility? And it can be very complex. And  
12 I just think that the continuation of this  
13 dialogue, whether it's us here among this seven  
14 representatives or advocates for Indian Country  
15 or our successors.

16 Now we got a dialogue going. So  
17 before General Welfare law was passed, we didn't  
18 have that vehicle. It was us through our  
19 lawyers, which are not always the best way to  
20 engage, even though they represent and advocate  
21 for us.

22 But this is a government-to-government

1 policy level and that makes a difference. So we  
2 want to thank you about that. You've shared  
3 compliments about you learn more about us and our  
4 understanding of our standing in America in what  
5 we're trying to accomplish for our 574 nations  
6 from Alaska to Florida. That is a big deal.

7 And whether it's you or your  
8 successors, we now have a forum of which that we  
9 can engage so thank you. We appreciate this  
10 opportunity.

11 MS. ABBAS: Thank you for those  
12 comments. Rachel, did you have any follow up?

13 MS. LEVY: I would just say that I  
14 think that this is sort of a favorite of all of  
15 us, probably. I think we have a soft spot here  
16 so we enjoy it, we're committed to it.

17 And I do think we do a much, much  
18 better job now of being able to loop everybody in  
19 sort of within Treasury, within IRS, within IRS  
20 Office of Chief Council.

21 All the people that you see sitting  
22 here represent sort of all of the different

1 layers of seniority and we do, I think have made  
2 great strides in coordinating with one another.

3 MS. ABBAS: Thank you. Next we're  
4 going to move to TTAC subcommittee updates.  
5 We're going to start first with the General  
6 Welfare Exclusion subcommittee.

7 Chairman Chief Allan is a co-Chair of  
8 that subcommittee. I wasn't sure if you or the  
9 other Ron, Chairman Ron Allen was going to  
10 deliver the updates.

11 (Simultaneous speaking.)

12 MR. ALLEN: Well I don't know if we  
13 have a lot more to report than has already been  
14 said in terms of where the GWE draft regulations  
15 are in the process.

16 So I personally think that we've  
17 shared where we think we are right now and what  
18 our next steps are and for us it's a success. So  
19 I think that the issue for us is to follow up our  
20 suggested path with regard to consultation and  
21 with regard to work groups that talk through that  
22 matter.

1           So I really think that is where we are  
2 right now as far as our work and we think we're  
3 in a good place right now over the course for the  
4 next 90 days, 90 days plus I should say. Yes.

5           CHIEF ALLAN: I just have one thing.  
6 It's my honor, I would need the -- or like to  
7 nominate Chairwoman Carla Keene to the  
8 subcommittee of the GWE.

9           She's Chairwoman from Oregon and she  
10 would make a fine -- she's the missing piece to  
11 make the committee even that much better so.

12           MS. ABBAS: Thank you Chairman, is  
13 that a motion.

14           CHIEF ALLAN: That's my motion, yes.

15           MS. ABBAS: Is there a --

16           MR. TUCKER: I'll second the motion.

17           MS. ABBAS: All those in favor?

18           (Chorus of aye.)

19           MS. ABBAS: Motion passes by quorum.

20 Thank you. Next subcommittee update is tribal  
21 Economies. Do we have CFO Tucker and/or Chairman  
22 Butler?

1 MR. BUTLER: Yes, I mean, we've been  
2 on hands on deck for GWE and tribally charter  
3 corps and so with the Tribal Economies being a  
4 newer subcommittee, both myself and CFO Tucker  
5 just jumping in right at the tail end of this  
6 ten-year initiative.

7 That's where we focused 100 percent of  
8 our time and so now that we are clearing the  
9 decks on these two issues very shortly, the  
10 opportunity to move forward and hear from the  
11 Indian Country from tribal leaders that have been  
12 very outspoken at many of the TTAC sessions that  
13 I've been a part of, and expressing concerns  
14 about issues outside of GWE and tribally  
15 chartered corporations it's time to start re-  
16 engaging broadly those leaders.

17 And I see Henry and Rob waiting for  
18 the comments shortly, but that's something that  
19 we want to focus on shortly after the new year  
20 and re-engaging broadly on those other issues and  
21 prioritizing and then bringing those into the  
22 subcommittee.

1                   Bringing in the right resources as  
2 well. And so looking forward to that, especially  
3 with some of the big pieces of legislation that  
4 are floating out there on tax parity and the  
5 like, and there's a real opportunity in front of  
6 us.

7                   MS. ABBAS:       Thank you, Chairman  
8 Butler. CFO Tucker?

9                   MR. TUCKER: I just want to add that  
10 we did have a very productive meeting just in  
11 August so very recently. But a very productive  
12 meeting as far as addressing this particular  
13 issue.

14                   TTAC submitted a letter with examples  
15 of language that we thought would be appropriate  
16 especially in the preamble to this regulatory tax  
17 and we're eagerly awaiting what Mr. October-ish  
18 described to us.

19                   So hopefully that will land that way  
20 and that will be great. Because, you know,  
21 again, I have to say this. This has been on the  
22 high priority list for policy development for 30

1 years.

2 So, we will be so happy, again, if we  
3 can bring this home. And we think it's essential  
4 to get this done and again, during this  
5 administration. I know I said that before. I  
6 want to say that again.

7 We just think the timing is, the  
8 conditions are set, the timing is right and we're  
9 very eagerly awaiting that. Thank you.

10 MS. ABBAS: Thank you so much for  
11 those updates. And next we'll go to Vice  
12 President Will Micklin and Councilwoman Cora  
13 White Horse for updates on tribal Parity and  
14 Reform Subcommittee.

15 MR. MICKLIN: Thank you. I think we  
16 just spoke to the subcommittee's issues that we  
17 continue to engage on issues that TTAC and our  
18 friends in Treasury and the service can address  
19 through the regulation.

20 And Councilwoman White Horse spoke to  
21 the need for labor to fulfill their regulatory  
22 and statutory duty to collaborate on these



1 issues. We are looking for them to come to the  
2 table and engage in discussion.

3 Their enforcement activities are a  
4 real concern of ours so their participation is  
5 much needed. We thank you for your continued  
6 attempts to attract them to our discussions.

7 And we'll take what actions we think  
8 appropriate too for Congressional oversight to  
9 ensure that they're fulfilling their duties as  
10 prescribed by the Congress. So Councilwoman  
11 White Horse, any further?

12 MS. WHITE HORSE: I just wanted to say  
13 thank you for all the work that Will and all the  
14 TAs have done on this. I come from a tribe that  
15 doesn't have a pension program.

16 We barely have a retirement program so  
17 this was a learning experience and I really  
18 appreciate everything that has gone into this and  
19 what continues, the work that continues. Thank  
20 you.

21 MS. ABBAS: Thank you, Councilwoman  
22 White Horse and Vice President Micklin. And we

1 will definitely follow up on the labor request.

2 Next we're going to move into public comment.

3 MR. ALLEN: If we could --

4 MS. ABBAS: Yes.

5 MR. ALLEN: -- Fatima, forgive me.

6 I'd like to, for the record, that we try to  
7 coordinate a listening session. You know, these  
8 sessions, you know, are the four hours that  
9 we're, that we typically meet for these sessions,  
10 there's a lot of issues.

11 And a lot of subject matter that  
12 tribes would like to engage. And what I am  
13 proposing is that we collaborate on a listening  
14 session where we have maybe a list of questions  
15 that would be helpful to help our colleagues out  
16 there to engage on these different matters.

17 Whether it's GWE or whether it's the  
18 tribally chartered corporations or any of the  
19 other subject matters that the economies and tax  
20 parity issues and pension issues, et cetera.

21 We deal with a lot of issues here and  
22 with the Treasury and IRS. And so I think that

1 that would probably be a good suggestion if you  
2 could consider it.

3 So I would throw that out, Krishna.  
4 And second issue, I know we're going into public  
5 comment. And I know that we had a request last  
6 session I think with regard to moving it up on  
7 the agenda.

8 If we could collaborate with you and  
9 your office on how we fit the agenda into it, we  
10 like hearing the updates, but maybe it's  
11 advisable to get those public comments in.

12 And we may be addressing some of those  
13 comments up front. So I don't know exactly where  
14 we'd fit it in the agenda, but moving it up so  
15 not at the tail end of the agenda. So and those  
16 are some suggestions that we like to offer to  
17 you.

18 MS. ABBAS: Yes, we can definitely  
19 work with the TTAC to change the agenda for the  
20 next meeting in 2025 and then we could hold a  
21 listening session for the TTAC to receive. That  
22 would be for tribal feedback. Right? On a range

1 of items.

2 MR. ALLEN: That's correct.

3 MS. ABBAS: Okay. Yes, we can work on  
4 that. And now -- just confirming with Krishna,  
5 he's good with that too. Commit your labor.

6 MR. VALLABHANENI: My labor's been  
7 committed for a few years and so. No, yes, no, I  
8 don't see any issue with that, but we'll run it  
9 up the chain just to make sure.

10 MR. ALLEN: Thank you.

11 MS. ABBAS: So next, we're going to  
12 move into tribal public comments. I do believe  
13 that we have tribal leaders in the room so if  
14 tribal leaders could first come up to the mic.

15 Councilman Henry Cagey and then we'll  
16 go to other tribal leaders.

17 MR. CAGEY: -- by the IRS. And they  
18 were getting ready to tax our Social Security,  
19 our benefits, our housing, our medical. Anything  
20 you see that we were distributing, they were  
21 ready to tax.

22 They also were very concerned and on

1 these rules of engagement how this is going to  
2 look and how it's going to be handled. One of  
3 the things that we put in the law and I hope you  
4 guys read the law, is that we put a moratorium on  
5 these audits.

6 I haven't heard any discussion around  
7 that yet. The other thing we put in that law was  
8 the training of the IRS agents. Has that  
9 happened? I don't know. I haven't heard any  
10 discussion around that. You know?

11 So we're very concerned on how the IRS  
12 agents are going to come out in the field. And  
13 how they're going to look at the tribes in  
14 complying with these new regulations.

15 Because that's what we see happening  
16 is that the agents come out and, you know, they  
17 look at our laws and look at, you know, how we're  
18 doing.

19 The other thing I'd recommend to the  
20 tribal leaders is that half the tribes in the  
21 U.S. don't have a code. So you got a lot of work  
22 to do to figure out how to get these tribes

1 engaged because the IRS shows up at their  
2 doorsteps, what are they going to do?

3 You have a lot of tribes that need  
4 help on getting this word. And we're doing the  
5 best we can through TETRAA and through NAFOA.  
6 But you guys are our reps at the table there.

7 We want you to understand that we kind  
8 of put you guys there. And we want to remind you  
9 that there's a lot of things that we want to see  
10 happen.

11 So the moratoriums I'm very concerned  
12 with, these audits I'm concerned with. The  
13 economic policies, you know, we haven't had one  
14 meeting on this. I'm on the subcommittee.

15 And I haven't heard anything about  
16 being invited to these economic policy  
17 discussions that we need for Indian Country.  
18 What we need is a plan.

19 And what we're asking for and I've  
20 said this many times in these meetings is that we  
21 need a recovery plan. Our elders believe that a  
22 lot of these things are written in your own

1 constitution. Indians not taxed.

2 It's laying right in your law. What  
3 does that mean? And it's meant, it's interpreted  
4 by the government on, yeah, they put us as  
5 taxpayers. How did that happen?

6 You know, we're watching. A lot of  
7 our elders are concerned about that. What does  
8 that mean? Lummi took it on in the '80s. And we  
9 fought the IRS on it with our fishing income.

10 But we used the treaty provision to do  
11 that. So 7873 is the law that we've created to  
12 shield ourselves from the income tax or from the  
13 IRS. They were seizing our boats, seizing our  
14 bank accounts, you know, it was happening.

15 We don't know if the same thing is  
16 going to happen again with this new law or new  
17 reg that's coming. We don't know. I don't know  
18 if we're Lummi. You know, these things that  
19 we're dealing with the IRS is not easy.

20 You know, we're following what's going  
21 on with what you're doing with Coeur d'Alene and  
22 handling that issue. It's a treaty victory. You

1 know, it's something that we're watching how  
2 you're going to handle this request that those  
3 folks are, the outcome of their asking.

4 It affects us. It affects our tribe,  
5 it affects our economy at home and how you're  
6 going to handle that issue. You know, these  
7 things that we do for taxation, you know, this  
8 work that we've started, I would urge the  
9 committee to look at our priorities through our  
10 NAFOA priorities and our NCI priorities.

11 We have priorities that we've been  
12 setting for these 15 years now, 20 years. We  
13 have priorities, where are they? We'd like to  
14 see you address those priorities and begin to  
15 work towards them.

16 We need your help on these legislative  
17 fixes. We need legislative fixes to make these  
18 things go away. And I don't hear any discussion  
19 about creating legislative fixes.

20 You know, it says if there's a big  
21 need to keep going, but you know, it shouldn't  
22 take ten years to do this. You know, ten years



1 is a long, that's half a generation, almost. You  
2 know?

3 So there's a lot of things to do and,  
4 you know, Ron and I aren't going to be here  
5 forever. You know? So these things got to move  
6 faster. I hope they can move faster.

7 You know, but I'm very concerned on  
8 some of these issues. What am I missing? Oh,  
9 the audits. So the audit committee, I think we  
10 recommended by resolution by NCI for an audit  
11 committee.

12 You know, there needs to be something  
13 because, yeah, we watched their -- Lummi got  
14 audited four times in two years. You know, we're  
15 very concerned if that's going to happen again.  
16 We don't know.

17 You know, and the moratorium, is that  
18 lifted now after this goes out? We don't know.  
19 Haven't been told that either. You know? So  
20 it's a lot of things to do, Committee.

21 I want to thank you for your work, but  
22 again, we're watching what's going on. I'm

1 watching what's going on. And we invite you to  
2 come to our meetings at ATNI and NCI.

3 I'm now Chairman of the Tax Committee  
4 for NCI. We've got the NAFOA folks here that are  
5 doing their best to also address the tax policy  
6 so it's a lot of work to do.

7 And we hope that the leaders that we  
8 got at the table there will, we want to hear from  
9 you. We want to hear what you're doing. We want  
10 to hear some of the work and we want to see the  
11 results.

12 And how things are going to unfold  
13 for, you know, these kids that are coming behind  
14 us. You know, you mentioned, you know, this is  
15 needed. It's needed, but right now let me tell  
16 you, man, the unemployment rates in Indian  
17 Country is unacceptable.

18 You know, we kind of brush it off like  
19 it's nothing. You know, we need something to  
20 happen for our economy. We're tired of fighting  
21 with the State of Washington over taxes.

22 We're tired of seeing the state reach

1 in and take their share on federal land, on  
2 sovereign land. They're still doing it today.  
3 This report on dual taxation needs to be picked  
4 up and read.

5 We put a lot of work into it. You  
6 know, so again, these things are happening every  
7 day on the reservations. People are dying.  
8 People are unemployed. You know, it's got to  
9 move faster than ten years. You know?

10 So I really urge you guys to, you  
11 know, do better. You know, do things that make  
12 sense to you. Quit hiding behind the fear of not  
13 knowing about Indians. Come out and see us.

14 If you haven't been to reservation,  
15 come see us. You'll see. So again, invite you  
16 folks and, again thank you. I feel pretty harsh,  
17 but you know, I came along -- I flew on the red-  
18 eye last night just for this.

19 You know? So this thing is important.  
20 And I think this work is important. But again,  
21 we got to keep going. (Native language spoken.)  
22 Thank you.

1 MS. ABBAS: Thank you, Councilman  
2 Cagey. Before I turn to the TTAC, I think that  
3 Scott Vance can answer your question on the  
4 continued audit suspension. Scott, could you  
5 explain the proposed rule on that?

6 MR. VANCE: Sure. Yeah, the way the  
7 audit suspension works and this is described in  
8 the preamble, is that the NPRM, notice of  
9 proposal rule making, there will be a Treasury  
10 decision final regulations.

11 And after that, because we can't  
12 really train agents on rules until those are set,  
13 there will be training after that. After that  
14 point in time, that is when it's contemplated the  
15 audit suspension will expire, so we're not there  
16 yet.

17 So the fact that we dropped the notice  
18 of proposal rulemaking on Friday, publication  
19 tomorrow in the Federal Register, that is not  
20 what triggers the removal of the audit  
21 suspension.

22 Now I'd have to defer to my colleagues

1 at the IRS client Edward Killen and his team as  
2 to exactly how that gets rolled out, but as far  
3 as the substantive law, we would not be looking  
4 to remove the suspension until sometime down the  
5 road.

6 MS. ABBAS: Thank you, Scott. And the  
7 proposed regulations also confirm there will be  
8 consultation on the training of the IRS agents  
9 curriculum before lifting of the audits so just  
10 to respond to your inquiry. Any TTAC members  
11 have any follow up comments?

12 MR. ALLEN: Well the only thing I  
13 could say is I appreciate Henry and all of our  
14 colleagues who continue to push us hard to get  
15 the job done.

16 Without a doubt on the tax parity  
17 question that he raised up, you know, I know that  
18 Will and Rodney and the others are working hard  
19 at it and I know FULWA is working hard at it.  
20 The TERA group is working hard at putting forward  
21 legislation to provide clarity.

22 I've heard numerous times how those

1 matters, whether it's a tax parity issue for like  
2 to enhance our economies or the pension issue so  
3 that we can create opportunities for tribes who  
4 have that opportunity.

5 Cora has even emphasizing the point  
6 that many tribes don't even have pension plans,  
7 but for those who do have them, we want to be  
8 able to set up those kinds of opportunities so  
9 that people have a future, quote, unquote, in the  
10 golden years.

11 But to do a better job of reaching  
12 out, you know, we're going to be looking for ways  
13 to do that. That's why I made the comment about  
14 a listening session.

15 So that there's more opportunities to  
16 one, engage, but number two, to keep more of our  
17 colleagues who manage these affairs with regard  
18 to these programs that we're working on for the  
19 benefit of tribes to better serve their  
20 communities.

21 So I'm from the same state as Henry is  
22 so I get it in terms of the challenge. Some

1 states, like ours, actually try to work out the  
2 state-relationship that's under state  
3 jurisdiction.

4 But his point, if there's federal law  
5 that can provide greater guidance, that helps us  
6 when we're engaging with states. And  
7 particularly when we're dealing with states that  
8 don't want to cooperate at all.

9 And I can tell you there's a bunch of  
10 them out there that they don't like the tribes,  
11 they don't like the tribes' standing and they  
12 have no interest in it. So we need federal  
13 relief.

14 I think that's one of the things  
15 Henry's getting at so those are my comments. We  
16 will always continue to do the best we can to  
17 advocate.

18 We want to remind everybody, we don't  
19 represent the tribes, we advocate for the tribes.

20 That's our role here in advisory capacity.

21 Thank you.

22 MS. ABBAS: Thank you, Chairman.

1 Thank you, again, Councilman Cagey. Rob, before  
2 we go onto your comment, we just have Councilor  
3 Tina Abrams online so we're just going to finish  
4 up the tribal leader comments and then we'll go  
5 to you next.

6 Councilor Tina Abrams, are you able to  
7 unmute yourself?

8 MS. ABRAMS: Yes, can you hear me?  
9 Hello, can you hear me?

10 MS. ABBAS: Yes, we can hear you.

11 MS. ABRAMS: Okay. Good afternoon,  
12 everyone. This is Seneca Nation Councilor Tina  
13 Abrams. I'm a member of the Wolfe Clan and as  
14 you know, I have attended almost every TTAC  
15 meeting since its beginning.

16 My primary purpose on behalf of the  
17 Seneca Nation has been to advocate for the  
18 development of guidance for the Tribal General  
19 Welfare Exclusion Act that respects tribal  
20 sovereignty and our custom and traditions.

21 Today I would like to acknowledge the  
22 work of the Treasury Department, the Internal



1 Revenue Service and all the TTAC members. We are  
2 still reviewing the draft regulations, but what  
3 we see so far shows that you not only listened to  
4 us, but you also tried to see things from our  
5 perspective.

6 And you came to understand our goals  
7 as a government with responsibility to help our  
8 people and to keep our culture alive for  
9 generations to come.

10 Remember, we're always looking out for  
11 the seven generations. Seneca Nation has strong  
12 customs and traditions. Our government practices  
13 today have been in place since the adoption of  
14 our constitution in 1848.

15 But our customs and traditions pre-  
16 exist our first treaty with the United States in  
17 1794. So thank you, Yahweh, for including  
18 provisions and regulations that acknowledge our  
19 government practices and our customs and  
20 traditions.

21 They're good enough for establishment  
22 for the General Welfare program. Additionally, I

1 want to acknowledge the provisions in the  
2 regulation that recognize the tribal government  
3 with the sole discretion to determine what items  
4 and activities are cultural or ceremonial.

5 Many people view lacrosse as a sport,  
6 but for the Seneca Nation and other  
7 Haudenosaunee, lacrosse is ceremonial provided to  
8 us by the creator. Again, Yahweh, for  
9 recognizing our knowledge as to what activities  
10 are cultural and what are ceremonial.

11 I agree with a comment previously  
12 about addressing and training the IRS agents and  
13 audits are a concern. But lastly, with respect  
14 to what is determined to be "lavish and  
15 extravagant" we are still reviewing the draft  
16 regulations.

17 But we appreciate the thought and  
18 effort that went into addressing these provisions  
19 and Amanda that understands that every native  
20 nation is unique.

21 The one thing we want to ensure and is  
22 understood is the need for us native nations to

1 fully mitigate the impacts of colonialism and  
2 federal policies on our communities.

3 A native nation and its people may get  
4 to a point where they are economically strong,  
5 but that doesn't mean that they have mitigated  
6 generations of trauma. In the Seneca Nation, our  
7 rivers were dammed.

8 We now lack lands for farming causing  
9 us to dramatically change our diets. Also due to  
10 the dams, it almost wiped out our culture and  
11 language. Boarding schools tried to wipe out our  
12 language.

13 These federal activities were in place  
14 for decades and are still in place today in the  
15 case of our rivers. So for the Senecas, we don't  
16 believe any Welfare benefit can be considered  
17 lavish or extravagant until we are able to  
18 restore our health, including our mental health.

19 And eliminate in our communities  
20 things such as drug and alcohol abuse. It's been  
21 ten years since the tribal General Welfare  
22 Exclusion Act of 2014 Public Law 113-168 was

1 signed by President Obama.

2 Actually, it was September 24th, 2014.

3 The Seneca Nation was a huge advocate for the  
4 General Welfare Exclusion Act and we continue to  
5 do so and we continue to speak our voice.

6 I want to end by saying, Yahweh, and  
7 thank you for the amount of effort that went into  
8 this draft regulation and for the amount of  
9 effort that I know went into trying to understand  
10 the purpose of this federal law from our native  
11 perspective.

12 It is indeed an impressive draft  
13 regulation document. Yahweh. Thank you for your  
14 time. (Native language spoken.)

15 MS. ABBAS: Thank you, Councilor  
16 Abrams. Just turning to the TTAC if there's any  
17 comments. Chairman Allen.

18 MR. ALLEN: Well the only thing I  
19 would comment is Councilor Abrams has been very  
20 consistent about the Seneca's standing and  
21 perspective about these matters.

22 And so what I appreciate is that she

1 continues to participate in these forums and  
2 reminding us about the unique historical, legal  
3 and political standing of basically the Iroquois  
4 Confederacy by which that Seneca is one of them.

5 But so I appreciate that and I help, I  
6 do think that it should help us guide our actions  
7 and our encouragement with Treasury and IRS on  
8 these matters and on jurisdictional issues.

9 It's one of the things that I continue  
10 to emphasize is one of the things we're  
11 strengthening is the unique standing of tribal  
12 jurisdiction in rights and the commitments and  
13 promises that are in these treaties and these  
14 unique relationships with Indian Country and the  
15 United States of America.

16 So I appreciate Councilor Abrams'  
17 continued reminders about these principles.  
18 Thank you.

19 MS. ABBAS: Thank you, Chairman and  
20 thank you, Councilor Abrams. We look forward to  
21 Seneca Nation's comments in the tribal  
22 consultation process. Thank you, again.

1                   And next, just going to tribal leaders  
2 that we have in the room, do we have any other  
3 tribal leaders?

4                   MR. WIND: I'll crouch down, I better  
5 fix it. I'll probably wreck it. My name,  
6 (Native language spoken), my name is Virgil Wind.  
7 I am the newly elected Chief Executive of the  
8 Mille Lacss band of Ojibwe.

9                   First off, I want to say thank you.  
10 It really is an honor and a pleasure to be here  
11 to have this opportunity to share a couple of  
12 comments with you guys.

13                   But before getting into those two  
14 things, I'd like to thank you for the energy in  
15 the room. Right? Seeing some laughter, seeing  
16 some tears, seeing some heart come out in this  
17 room, really I think speaks to the leadership of  
18 the room so thank you treasurer for that.

19                   Right? And I always think like the  
20 conversation about us all being a family and  
21 being interconnected is so important. And you  
22 can really feel that within this room.

1           And as I sat here today, I could  
2 really feel that together. Right? That's what  
3 we're looking for and I really do appreciate that  
4 first and foremost.

5           So before I get started, some  
6 background on the Mille Lacss banks of Ojibwe.  
7 Mille Lacss is an independent sovereign nation  
8 and federally recognized tribal government  
9 headquartered in north central Minnesota.

10           We have just over 5,000 enrolled  
11 tribal members. Our Mille Lacss band reservation  
12 covers 61,000 acres of land. In addition, our  
13 reservation covers 33,000 acres of water in the  
14 southwestern portion of Mille Lacss lake.

15           I got a bunch of scribbly marks on my  
16 notes here. It should only actually take a  
17 couple of hours guys so.

18           (Laughter.)

19           MR. WIND: Our reservation exists  
20 today only because our ancestors successfully  
21 resisted some very strong federal pressure to  
22 move from our homelands and waters and to abandon

1 our way of life.

2 For this, we are referred to as a non-  
3 removable Mille Lacss band of Ojibwe. So again,  
4 thank you so much for the opportunity. There  
5 are, on behalf of the Mille Lacss band, I want to  
6 thank you again for this opportunity.

7 But share some comments on two topics  
8 here today. Number one, first the impact of  
9 General Welfare Exclusion Benefits on the  
10 eligibility of our tribal members for public  
11 benefits such as supplement, sorry, supplemental  
12 security income.

13 And second, I would like to briefly  
14 address the role of the Treasury, TTAC, and also  
15 the IRS Office of Indian Tribal Governments.

16 First and foremost in regards to GWE,  
17 ten years ago Congress passed the tribal General  
18 Welfare Exclusion Act. This law has been very  
19 beneficial and impactful for the Mille Lacss band  
20 and other tribal governments.

21 Very beneficial for those who desire  
22 to assist their members with basic needs such as



1 health care and housing. We are very thankful  
2 for the work that you guys have done lately.

3 And, you know, as a newly elected  
4 tribal leader knowing that, you know, getting in  
5 on the ground floor of all this work that you  
6 guys are doing and being able to add some  
7 commentary at this time, I really, really  
8 appreciate that.

9 However, just, however, the law is  
10 incomplete because it does not exclude tribal  
11 General Welfare benefits for Social Security  
12 Administration purposes including when  
13 determining an individual's eligibility for  
14 supplemental security income.

15 The rules in many states follow the  
16 SSA's rules for determining eligibility for  
17 public benefits. Unfortunately, this has been  
18 the case for Minnesota's medical assistance  
19 program for our aged, blind and disabled band  
20 members.

21 Specifically, we recently had to work  
22 very hard to amend our GWE program to protect our

1 most vulnerable members. The Mille Lacss band  
2 has many members who rely on SSI and the benefits  
3 from Minnesota medical assistance program.

4 These individuals are often disabled  
5 and living full time in in-care facilities.  
6 Unfortunately, these important benefits have been  
7 put at risk for our most vulnerable members  
8 because they receive a GWE distribution from the  
9 band.

10 This GWE, again, is to help with their  
11 most basic needs. The band was recently forced  
12 to implement a new ABD, Aged, Blind or Disabled  
13 GWE program that is intended to meet the strict  
14 requirements of SSA and Minnesota Department of  
15 Human Services which administers the medical  
16 assistance program.

17 However, the band solution is  
18 imperfect and does not really meet the needs of  
19 its members, disabled members. Federal  
20 legislation is needed to exclude tribal GWE  
21 benefits from income and resources for purposes  
22 of determining eligibility for SSI and other

1 programs administered by SSA both directly and  
2 through the states.

3 I always say you should come with like  
4 a solution. Right? So there just so happens to  
5 be HR 8318 that has been around for years. There  
6 is an amendment to 8318 specifically Section 10  
7 that would meet this need.

8 The Mille Lacss band is asking  
9 Congress to quickly enact HR 8318 specifically  
10 Section 10. We also asked that Treasury and the  
11 Biden-Harris Administration indicate strong  
12 support for speedy enactment of that provision.

13 Page 2. Just kidding. Turning to  
14 more general issues involving the TTAC OTNA and  
15 IRS, I want to say the following, I'm going to  
16 try to skip some stuff here. You guys had me in  
17 my feelings, man.

18 I want to say that and I wrote down  
19 grateful and thankful a number of times. Right?

20 Throughout the course of this. See my  
21 scribbles. I just added and got some stuff here,  
22 but I can't relay that enough. Right?

1           And I really do appreciate your guys'  
2 work. I say that and then I ask for something.  
3 See how that works. We're asking Congress and  
4 the Biden-Harris administration to support  
5 dedicated funding and permanency to the OTNA and  
6 to preserve its direct line to the Secretary.

7           We ask your support to ensure that the  
8 TTAC standing is not diminished in a new  
9 administration. Turning to the IRS, the Office  
10 of Indian Tribal Government serves a critical  
11 role.

12           It facilitates the understanding  
13 within the IRS of tribal nations and their  
14 members. However -- a lot of howevers, ITG has  
15 located many steps below the IRS Commissioner and  
16 must navigate a massive agency in order to have  
17 concerns of Indian Country heard.

18           We ask that, we ask for your support  
19 to elevate ITG to an executive office within the  
20 IRS so that the concerns of Indian Country can  
21 receive appropriate reach and visibility.

22           I skipped over. I'll save the other

1 82 pages for you guys, but again, thankful and I  
2 appreciate it.

3 MS. ABBAS: Thank you so much for  
4 those comments on before I turn to Chairman Allen  
5 for any response on the SSI issue, I did want to  
6 check if Krishna or Scott wanted to share the  
7 limitations that we encountered and I know you  
8 have the legislative ask too.

9 MR. VALLABHANENI: Sure we can look  
10 into the legislative side of things. When the  
11 TTAC first started meeting, one of the, you know,  
12 even before we had a concept of how a proposed  
13 rule would even work or look like, one of the  
14 things that the TTAC, and I commend them on this,  
15 worked to was to interact and sort of get us to  
16 try to talk to the Social Security  
17 Administration.

18 And I know that we had a consultation,  
19 sort of a -- I'm not sure of the technical term  
20 other than a joint consultation with them and  
21 that there seemed to be an understanding on their  
22 side of, you know, I don't expect folks to

1 understand how convoluted the federal government  
2 org chart is, but a lot of people feel like  
3 there's some connection between the Treasury and  
4 SSA.

5 Because SSA I think generally speaking  
6 -- I'm sure there's things that I don't know  
7 about yet, but you know, people get checks and  
8 they're like, oh, that's cash come from the  
9 federal government.

10 But unfortunately, the Treasury  
11 Department doesn't actually get to tell the SSA  
12 how to do their whatever they think their mandate  
13 from Congress is.

14 And so I do think that legislation  
15 would be something that would be most quickly  
16 useful to address that issue and their -- I can't  
17 speak for them to say that absent the legislation  
18 there, it might take some time, but that we could  
19 actually get there.

20 I don't know if that's true, but I  
21 think legislation would be something that we  
22 would be happy to talk about with tribal leaders

1 and Indian Country as well.

2 MS. ABBAS: Thank you Krishna,  
3 Chairman Allen, did you have any follow up?

4 MR. ALLEN: Well I think that as  
5 Krishna has said, the topic of the impact of the  
6 benefits that tribes provide to their citizens  
7 having a negative impact on SSI is an issue that  
8 hit us right away.

9 So we did engage with the Social  
10 Security Administration right away to try to at  
11 least remedy part of the problem. And so we do  
12 have contacts over there at SSA to remedy part of  
13 the problem.

14 And so there probably will be the need  
15 for legislative additional assistance or  
16 clarification with regard to any other impacts  
17 that we didn't already have.

18 So SSA has been working very  
19 collaboratively with us and to their credit  
20 they've been here in this forum engaging with us  
21 and then they're having regular outreach to the  
22 tribes themselves.

1           They actually are showing up at NCAI  
2           and I don't know about NAFOA or not, but they're  
3           doing an outreach on it. So we've solving part  
4           of the problem.

5           So I just want to say that it's  
6           something we didn't want to have a negative  
7           impact. We're aware that the Treasury does not  
8           have any authority over Social Security  
9           Administration.

10          So they have, they recognized it in  
11          the preamble that things like that are an issue,  
12          but it's not just SSA problems, it's also HUD,  
13          eligibility for HUD housing and these kind of  
14          benefits might have a negative impact on tribal  
15          citizen eligibility and HUD housing programs, et  
16          cetera.

17          And we think the regs are addressing  
18          the IGRA issues that was a bit of a problem. So  
19          there are some complications that we're working  
20          on and trying to figure out what additional work  
21          do we need possibly or possibly or probably  
22          legislatively to make sure that the GWE has the



1 fullest impact on our tribal citizens as  
2 possible.

3 So there are some issues. We will  
4 identify that and so I just want to, those are my  
5 initial comments. Congratulations on your  
6 elections. We also say condolences, but it's an  
7 Indian thing. So thank you.

8 MR. WIND: So one thing I forgot to  
9 mention was not all outreach Indian Country too  
10 is very, very appreciated. You and your team are  
11 slated to come to the Mille Lacss band next week  
12 so we really are appreciative of that.

13 You know? The one comment I'll make  
14 before sitting down and shutting up is when it  
15 comes to our most vulnerable, it's an issue that  
16 we all have. Right?

17 So when you think about Indian Country  
18 and the things that we do, you know, they say  
19 that anything you value, you should treat like  
20 your grandfather. Right?

21 Anything that you value, you should  
22 treat like somebody that you truly deeply

1 respect. And in this case, whatever it takes,  
2 whether it's advocacy or whatever. Right?

3 Making sure that in every move that we  
4 make that is a thought. And that's all. I'll  
5 close. (Native language spoken.)

6 MS. ABBAS: Thank you for those  
7 comments. I do just want to flag for the NPRM,  
8 it does discuss how IRS didn't have the  
9 jurisdiction to address the SSI issue.

10 But there is a section that requests  
11 comments on obsoleting the revenue procedure that  
12 had certain safe harbors and I know that the way  
13 states handle these issues are relatively  
14 different.

15 And one of the items that we are  
16 particularly interested in hearing is if  
17 maintenance of that revenue procedure and the  
18 safe harbors is providing tribes any protection  
19 right now on these issues outside of SSI because  
20 like Chairman Allan said, this is a problem  
21 within other departments.

22 It might be occurring at the state

1 level so I just wanted to flag that we are very  
2 interested in hearing feedback on that more  
3 technical item to see what we can do within our  
4 jurisdiction. Thank you.

5 MR. ALLEN: I also want to say thank  
6 you. I thought that document that you had was  
7 your remarks and I thought you were going to read  
8 through that whole thing.

9 So anyhow, and one more thing. Your  
10 Mille Lacs band has got a long legacy of great  
11 leaders so like I said, really, congratulations.

12 You know, Melanie Benjamin and Marge  
13 Anderson and Arthur Gahbow,  
14 Mille Lacs has some  
amazing leaders that helps Indian Country.

15 MS. ABBAS: Thank you. Do we have any  
16 other tribal leaders in the room?

17 MS. TREPPA: Good afternoon. My name  
18 is Sherry Treppa. I am here to represent the  
19 Habematole Pomo of Upper Lake tribe in northern  
20 California. For the past 20 years I was an  
21 elected official.

22 For the past 16 their tribal

1 Chairwoman so I've been directly involved in a  
2 huge evolution of our tribal business since 2004  
3 when we re-established our constitution following  
4 termination and a successful lawsuit that  
5 overturned the termination.

6 Today I represent my tribe in the  
7 capacity of tribal ambassador. And the president  
8 of the entities that have been impacted by an IRS  
9 audit.

10 And my comments are around that, but I  
11 also want to thank you all for all the work  
12 you've done on behalf of Indian Country and  
13 definitely to the tribal leadership here today.

14 Thank you and I appreciate the  
15 prioritization of the issue that I'll be talking  
16 about, tribally chartered entities. One of our  
17 tribal corporations received an income tax notice  
18 for the tax years 2014-2015 for approximately  
19 \$17.5 million.

20 The tribe responded to the protest  
21 that it was, our entity was created under the  
22 tribe's corporate business ordinance. It's

1 wholly owned and operated by the tribe.

2 It provided revenue to the tribal  
3 treasury for supporting the government and its  
4 social programs. And then it met the IRS  
5 analysis for tribal taxable status.

6 In mid-2017, the IRS agent Mark  
7 Betzler began a tribal or an audit of our entity  
8 to determine whether our entity was tax exempt.

9 The tribe cooperated and for over a  
10 year the tribe responded to numerous document  
11 requests including a list of our tribal  
12 membership.

13 Multiple calls, on-site interviews of  
14 most of our staff, our senior -- from senior to  
15 entry-level staff, the entire tribal council was  
16 interviewed.

17 We had numerous in-person interviews  
18 in the IRS office in Sacramento. Then in early  
19 2018, the tribe engaged legal counsel. We  
20 escalated the issue to the Sacramento IRS audit.

21 And at that point, all communication  
22 quickly ceased. For nearly six years there was

1 no response regarding to our protest of the  
2 audit. In March of this year, the tribe received  
3 a notice of levy for that 2014-2015 tax year.

4 No other notices were provided in the  
5 interim. The payment grew from \$17.5 million to  
6 approximately \$41 million. That notice contained  
7 an intent to seize property.

8 We are frustrated because we were  
9 never given analysis on the outcome of that  
10 audit. There was no consultation or government-  
11 to-government collaboration.

12 We feel like our position was  
13 completely ignored and there has still been no  
14 formal guidance on the tax exempt status of  
15 tribally chartered entities.

16 So we do welcome that you promulgate  
17 rules that hopefully will come through in  
18 October. I would really appreciate that, but our  
19 tribe is in a pretty dire position with that  
20 notice. So thank you.

21 MS. ABBAS: Thank you for sharing that  
22 issue. I am guessing that the Chief Council

1 office can't comment on individual audit.  
2 Carmen, I don't know if you have any comments  
3 about referral, that issue within the  
4 Commissioner's Office.

5 MS. ZUCKER: We have been in contact  
6 with tribal Ambassador Treppa and we'll be  
7 working closely with her on that matter. We want  
8 to ensure that all the policies and procedures  
9 working on a government-to-government basis have  
10 been followed.

11 And so we will be working closely with  
12 them on the matter.

13 MS. ABBAS: Thank you, Carmen. And  
14 thank you, again, for the comment. And I think  
15 that's all for the tribal leaders in the room.  
16 We were going to go next to Rob Porter and then  
17 we have a commenter online too.

18 MR. PORTER: Thank you, all. Ten year  
19 anniversary coming up next week over the tribal  
20 General Welfare Exclusion Act. And ordinarily,  
21 where I come from, we have cake.

22 I don't see any cake. So we need to

1 add that to the next list. In all seriousness,  
2 I'm always proud of this work of what you're  
3 doing, what we're all doing because I believe  
4 this is the singular, the most important piece of  
5 federal legislation that has been enacted for the  
6 benefit of individual native people.

7 This law stopped the IRS from taxing  
8 the benefits that our tribal nations provide to  
9 our people. And it's something that, you know,  
10 was a luxury to imagine that our governments  
11 would even have any revenue to be able to provide  
12 to our people benefits.

13 And so as time has evolved, I think  
14 we've become more comfortable with it, but just a  
15 little bit of history about how special this law  
16 was. There was a lot of internal debate amongst  
17 native leadership about whether we should even go  
18 to Congress or not.

19 And there were some who felt more  
20 comfortable just working with IRS to be able to  
21 develop guidance. But some of us and I want to  
22 say how proud I am to have represented the Lummi



1 Nation on this in the very early days.

2 I fought for Congress to get involved  
3 and Devin Nunes and Ron Kind, bipartisan  
4 sponsorship in the House helped lead that effort.

5 But it grew and grew.

6 And there were other political  
7 contacts to the activity that occurred that  
8 allowed for a great massing of forces within the  
9 Congress to help us.

10 Bipartisan, both houses, lots of  
11 Senators, and I remember we got the bill  
12 introduced in the fall of 2013 and the next thing  
13 you know, months later, we've got 50 co-sponsors  
14 in the House. How did that happen?

15 Folks who didn't have any tribes in  
16 their districts were helping us. And over the  
17 course of that year, there was, I think a real  
18 ground swell of other tribal nations, tribal  
19 leaders, coming and realizing now is the chance.

20 We can get this bill passed.

21 But there were no hearings then on  
22 this bill in the House or the Senate. This thing

1 got approved by unanimous consent in both houses.

2 And I don't know what the statistics are, but  
3 that's pretty unbelievable. You know?

4 That we were able to bypass regular  
5 order like that on a bill that would provide such  
6 unbelievable benefit and protection for native  
7 people.

8 So I just wanted to share that as a  
9 little bit of context for those who may not be  
10 familiar with it who may be coming to these  
11 issues newer rather than later because it's  
12 really, really important.

13 Secondly, thank you so much for the  
14 guidance that was put forward. It clearly  
15 reflects that you've been listening. And that  
16 the TTAC has been able to be effective. Even  
17 though for various reasons, I agree with you.

18 You should have seen the draft because  
19 your job is to advise the Secretary on matters  
20 relating to the taxation of Indians. Which I  
21 think supersedes any other prior guidance or  
22 policy or practice in terms of your role, your

1 special role.

2 But it's important and it does reflect  
3 the need for us to start thinking of next phases.

4 One of the very important next phases is the  
5 auditing activity.

6 I say this respectfully. And it's a  
7 legal term, but the people we're largely trying  
8 to education in the field are junkyard dogs when  
9 it comes to collecting revenue for the United  
10 States.

11 And I'm not so sure about whether the  
12 education process that we're all envisioning is  
13 going to work. But it was written in there for a  
14 reason.

15 And I think what we just heard from  
16 the Chairwoman speak to regarding auditing  
17 activities, I mean we all get it as lawyers, you  
18 know, about the presumptions of liability and the  
19 way the IRS generally functions, but tribal  
20 nations are special.

21 Tribal nations are accepted. And for  
22 us the idea that you have this kind of externally

1 it seems hostile although I think at some level  
2 it's probably regular business in terms of how  
3 the government goes after revenue.

4 It's like, you know, the United States  
5 going after, you know, NATO members. You know,  
6 in terms of deciding hey, let's see if we get,  
7 drain their money from them or something.

8 You know, it's that level of hostility  
9 and it's even worse, of course, when we're  
10 talking about individuals. Individual native  
11 people, maybe they're a small business person,  
12 maybe they've gotten some kind of divorce problem  
13 with their ex-spouse and they've got a double tax  
14 liability on each of them and it's getting messy  
15 and then they have to confront the IRS over this.

16 So my recommendation is that the TTAC  
17 should work with Chief Council's office to  
18 develop some kind of rules or procedures or  
19 guidance with respect to what the IRS response is  
20 when you're dealing with treaty rights, when  
21 you're dealing with tribal trust lands, when  
22 you're dealing with very special categories of

1 property interests for which, for example, I  
2 heard a mention of treaty fishing rights.

3 There's a clear statute dealing with  
4 the protection of treaty fishing rights. But IRS  
5 math would be well because, you know, we're not  
6 dealing with fishing. Maybe we could go ahead  
7 and tax treaty right income even if it's, because  
8 there's no statute.

9 You know there's a lot of silence in  
10 the law as it relates to Indians. And all that  
11 silence can be construed against us and it has  
12 been.

13 And I had mentioned previously a  
14 Seneca Nation tax case, the Perkins case where  
15 the government did just that. They just said,  
16 well you confirm the land, we can tax it because  
17 we don't have anything that says we can't.

18 And I think that's where there needs  
19 to be some rules and procedures as we get ready  
20 to open the door to audits. Because they are  
21 going to come with respect to General Welfare  
22 Benefit Programs.

1           And there will be agents in the field,  
2 enthusiastically looking for that door to open.

3           And I think we have to be ready and the TTAC  
4 could work with Chief Council to establish a  
5 procedure for that regard.

6           I'm almost done. The legislative side  
7 of activity, the Social Security benefit has come  
8 up. The Tax Cut and Jobs Act is expiring,  
9 certain provisions next year.

10           And I don't know whether it's the  
11 tribal Economy subcommittee or whether there  
12 should be a legislation subcommittee. If your  
13 job is to advise the Secretary, the Secretary  
14 gets advice from like Krishna on legislation.

15           And there will be a moment next year  
16 probably where the sausage is going to get made  
17 over what's in the renewal of the Tax Cut and  
18 Jobs Act. We need to be in the room when that  
19 happens because we've got nothing.

20           A couple of trillion dollars went out  
21 the door. Indian Country got nothing. And I  
22 think this is the ideal for TTAC to be active and

1 working with professional staff so that the  
2 secretary, whoever the secretary is at the time  
3 is well armed in those discussions with the  
4 members of Congress with regard to what's going  
5 to happen with the Tax Cut and Jobs Act.

6 Last point is just process. I think  
7 it would be really helpful if the subcommittees  
8 would just call a meeting on the calendar one  
9 month after the regular TTAC meeting because  
10 there's no dialogue.

11 I don't need to burden you all with my  
12 comments in this forum. I'm glad to burden you  
13 in a private forum. And I think if we had a  
14 working group, you know, there's a lot of leaders  
15 that I know are generally interested, but  
16 honestly, this is a very one-sided meeting  
17 because it's your meeting not our meeting.

18 And I think tribal leaders can and  
19 will be more engaged if they know there's a  
20 legitimate discussion circle that they can be a  
21 part of. So I just encourage a structured  
22 process for the subcommittees to be able to have

1 regular meetings to hear from tribal leaders and  
2 advisors.

3 So that we can all work together to  
4 help elevate all of these issues. Now, I thank  
5 you for your time.

6 MS. ABBAS: Thank you, Rob. Chairman  
7 Allen, did you have any follow up?

8 MR. ALLEN: No, I think that I got to  
9 absorb Rob's suggestions a little bit before I  
10 respond to those.

11 MS. ABBAS: Thank you, Rob, for those  
12 comments. I just want to see if we have any  
13 other comments for tribal designees in the room.  
14 Do you want to just come up to the mic?

15 MR. HENRY: Hello. Good afternoon. I  
16 came all the way down from Alaska. It was a long  
17 ride, but it was worth it. I wanted to attend  
18 this consultation that Treasury had in Anchorage  
19 when it coincided with big game hunting season  
20 where we have to fill in our freezers for the  
21 coming winter.

22 I just wanted to make something clear.



1 As a representative of one of the largest tribes  
2 in the nation, Orutsararmiut Native Council,  
3 Bethel Native Community, western Alaska.

4 We are one of the largest native  
5 populations in the region. And one thing that  
6 struck me in the last several years and it  
7 touched my heart that the Treasury and the  
8 federal government and the federal agencies were  
9 working with tribes to provide services for our  
10 membership directly.

11 Rather than using the trickle down  
12 economic method that we've been trying to use for  
13 generations, where very little hits the bottom,  
14 that approach made a difference.

15 Where the tribes were empowered for  
16 the first time to provide services to all our  
17 membership directly. CARES act was a blessing,  
18 DARPA was a blessing.

19 We live in remote areas of the state  
20 and it's hard to get product and service out  
21 there. And the cost of living is astronomical.  
22 When I come to the lower 48 and I walk through

1 the cities and communities and I look at the cost  
2 of prices, I think to myself this would be  
3 perfect in our country.

4 But that's practically still right now  
5 to this day almost impossible. Until the day  
6 that we have a road system connected between  
7 communities and rail, the cost of living will  
8 remain high.

9 But we're going to say this, it was a  
10 blessing to see federal agencies and Treasury  
11 work with tribes so that we could provide  
12 monetary services to our own people.

13 And that office of self-governance  
14 really has had an impact. And I'd like to say,  
15 in the near future, consider doing that again.  
16 And also, in terms of audits, it really did have  
17 an impact on a tribe like ours where many tribes  
18 have to do annual audits along with Alaska Native  
19 corporations.

20 With fewer and fewer audit firms, and  
21 the demand going up, there are some tribes that  
22 are just waiting to get their audits done and

1 it's going to cause a setback.

2 At some point, maybe consider waiving  
3 at least a year or two to help the tribes get  
4 caught up. Our internal controls are good. I  
5 know that because I work for one of the largest  
6 tribes.

7 I have a finance team and I try to  
8 make sure that all of the things that they need  
9 to get done are taken care of. And as an Alaskan  
10 Native, I remember when I was a young boy, Anasuk  
11 came onto the scene.

12 Tribes came. The federal recognition  
13 of tribes came 20, 30 years after. But I've seen  
14 our communities grow and expand. But at the same  
15 time, with the growing population, infrastructure  
16 is still deficient.

17 And I'm hoping someday I would love to  
18 welcome all of you into our home country. Come  
19 up, visit, spend time up there. Visit the  
20 villages. Meet with the people.

21 Look at the diet that we have. Then  
22 you'll understand why we come down from way,

1 almost 10,000 miles we came here just to testify  
2 and say thank you for what you have done for our  
3 home country.

4 And we are hoping that you will  
5 continue to do more. So thank you very much.

6 MS. ABBAS: Thank you so much for  
7 traveling so far and for those comments. And  
8 we've been definitely been grateful to learn from  
9 Alaska Native tribal governments in implementing  
10 these recovery rules, the single audit issues and  
11 the lack of auditors in many rural areas.

12 Even worse than remote areas is  
13 something that we have been transmitting  
14 internally. We have also been transmitting the  
15 requests to focus on compliance support instead  
16 of harsher compliance actions.

17 So the CARES Act, you saw that it's  
18 still going through close out even though it  
19 ended a few years ago. And we are communicating  
20 with the Office of Capitol Access so definitely  
21 we'll share your feedback.

22 And the feedback that we've heard

1       though at tribal conferences and from tribal  
2       leadership about these issues have enabled us to  
3       reduce reporting or make changes.

4               So it has been helpful and just want  
5       to turn it to Chief Malerba who I know made her  
6       Treasury's first trip to an Alaskan Native  
7       Village --

8               MS. MALERBA:   Okay.

9               MS. ABBAS:   -- a couple of weeks ago.

10              MS. MALERBA:   Thank you for your  
11       travel down and thank you for your really kind  
12       words.  One of the things that we are so acutely  
13       aware of is that Alaska has its own challenges.

14              But it also has its own blessings.  
15       Right?  And so I think balancing those two things  
16       is something that you all do very well.  And we  
17       hope to engage with you more.

18              We would love to have another ARPA,  
19       you know, round of funding from your lips to  
20       Gods' ears, the creator's ears there.  Because it  
21       really did make a difference in so many  
22       communities.

1           But I thank Fatima for having the  
2 foresight to work with Deputy Secretary to make  
3 sure that every tribe, every village got a  
4 baseline of funding.

5           And that's what made the difference  
6 rather than, you know, making sure that the  
7 formula worked as good as possible for everyone.

8           And so I wish that I had more time in Alaska.  
9 But I did not.

10           I only had two days, but it was really  
11 wonderful to visit. We went to the Chickaloon  
12 village, but it was wonderful to visit.

13           And you know that you have a good  
14 advocate here on the Treasury Tribal Advisory  
15 Committee in Vice President Micklin. Thank you.

16           MR. ALLEN: The only thing I would add  
17 is, yes, I'm very familiar with the complexity of  
18 the interest of the tribes in Alaska the 229  
19 tribes, some say it's 231.

20           I won't get into that Alaskan debate.  
21 But you know, I didn't quite hear which village  
22 you were from and there's a lot of complexities

1 as Lynn and Fatima have said.

2 But when it comes to these regs, the  
3 most important thing that we're going is  
4 recognizing the standing of the Alaskan tribes as  
5 sovereign nations.

6 And we recognize that Alaska uses  
7 corporations. We understand ANCSA corporations,  
8 et cetera, but we're focused in on the  
9 sovereignty of each of the 29 tribes so that is  
10 one of the issues that's critically important to  
11 us as we move forward.

12 And as we recognize that each of those  
13 tribes are moving aggressively forward to benefit  
14 their unique communities and it is complicated.  
15 I've been up all over Alaska, quite frankly, over  
16 my career and so yes, there's many challenges.

17 So thank you for being here. We know,  
18 many of us know, Will and I definitely know how  
19 long it takes for you to even come to D.C.

20 MS. ABBAS: Thank you, again. And I  
21 believe we have some more tribal representatives  
22 in the room if you would like to come up to the

1 mic.

2 MS. JOHN: Hello. Yes, I'll make this  
3 brief. (Nation language spoken.) I am Morgan  
4 John. I am an enrolled citizen of the Coushatta  
5 tribe of Louisiana for whom I work for the tribal  
6 council as Policy Lead.

7 Thank you here for giving me the  
8 opportunity to speak today. There's not much I  
9 can say that hasn't already been said and I think  
10 it's just important to note that the work that  
11 people do in this room and will continue to do  
12 cannot be matched.

13 And that their expertise, there's not  
14 enough words to describe how important it is, you  
15 know, I grew up on my res, born and raised there.  
16 Grew up with my people.

17 And went away for school and got to  
18 travel a bit and came back home, started working  
19 for my tribe and most of my work is outward  
20 facing with, you know, officials that aren't in  
21 Indian Country, per se.

22 And there is nothing that I could say



1 really to make them understand just really how  
2 nuanced and complex a tribal leader's work is  
3 like the people in this room sitting at this  
4 table behind me.

5 And their offices how they move about  
6 this world between tribal, state and federal law.

7 That expertise is really not appreciated,  
8 understood and their presence in this room is  
9 crucial to creating legislation that positively  
10 impacts tribal nations.

11 And I just want to say thank you,  
12 Chief Malerba, for all of your work and it's been  
13 an honor to just witness some of your tenure,  
14 unfortunately, coming to a close soon.

15 And I would just like to reiterate  
16 that no matter who else sits in that chair after  
17 her, it doesn't matter whether or not they're  
18 Indian, whether or not they're a tribal citizen,  
19 because our relationship is contingent upon the  
20 nation-to-nation relationship between us.

21 It is not contingent upon an Indian  
22 sitting in that chair. And I would just like to

1 make that clear that I cannot claim to speak for  
2 an entire generation, but I do know quite a few  
3 Indians my age and younger than me and we're  
4 going to be accepting anything less than the work  
5 that's been done in this room.

6 And we're not going to be accepting  
7 anything less than that nation-to-nation  
8 relationship. (Native language spoken.)

9 MS. ABBAS: Thank you so much for  
10 those comments. Chairman Allen or Chief Malerba  
11 if you have any follow up.

12 MS. MERLERBA: I just wanted to say  
13 thank you and we need that next generation of  
14 policy wonks. So thank you for doing the work  
15 that you do.

16 I continue to tell everyone, you know,  
17 it's time for our younger tribal citizens to rise  
18 and follow not just follow the work that we do,  
19 but you know, create more energy in that space.

20 So thank you so very much for your  
21 commitment to your people.

22 MS. ABBAS: Any other tribal

1 representatives in the room? You were good? I  
2 think that might be all for those in the room.  
3 We do have --

4 (Simultaneous speaking.)

5 MS. ABBAS: -- commentators online.  
6 We're going to go to Kip Ramsey and then Del  
7 Laverdure online.

8 MR. RAMSEY: Hello, am I coming in  
9 clear?

10 MS. ABBAS: Yes, we can hear you.

11 MR. RAMSEY: Good afternoon, tribal  
12 leaders, Chief Malerba and Chairman Allen and  
13 other TTAC participants. My name is Sakoline Kip  
14 Ramsey, III.

15 I am a member of the Yakama Nation.  
16 My family has a long history of entrepreneurship  
17 engaging in Indian trade and creating numerous  
18 native-owned companies serving Indian Country.

19 Through sheer resilience, these  
20 essential enterprises engaged in inter-tribal  
21 trade and survived despite improper state  
22 prosecution and attempts to attack our treaty

1 protected tribal and trade.

2 I would like to take a moment and  
3 praise Carmen and her team for our continued  
4 efforts in trying to find a solution to get us  
5 federally recognized with our licenses and the  
6 fuel racks.

7 We want them, the goal is to be  
8 recognized the same as the state. With me, I  
9 have my elder Harris Teo who would like to speak  
10 more on that.

11 MR. TEO: If I may, Fatima?

12 MS. ABBAS: Yes.

13 MR. TEO: Good afternoon. Good to see  
14 you today. Great to see you, Chief. Wish you  
15 well at your next endeavor. It's even good to  
16 see you Chairman Allen.

17 Krishna, it's great to see you and the  
18 following members of the TTAC board. I just  
19 wanted to reiterate what Mr. Ramsey has said here  
20 is that also Henry Cagey and Rob Porter.

21 The state of Washington continues to  
22 fight a treaty protected right that the

1 acclimation in Cougar Den has solidified through  
2 the court system all the way through the  
3 Washington State Supreme Court to the United  
4 States Supreme Court.

5 The courts have affirmed Article III  
6 of the Yakama treaty that allows us to travel and  
7 trade amongst Indian Nations not only in the  
8 state of Washington, but across this country.

9 From where I'm sitting today on the  
10 Yakama reservation to where you're sitting today  
11 in Washington, D.C., the court has affirmed that  
12 we are able to be travel and trade our products  
13 on all Indian reservations if we choose to do  
14 that again like we did prior to 1855 when the  
15 treaty was made with the United States  
16 government.

17 Now the one little thing we ask for  
18 today and we continue to ask for is that the  
19 tribal businesses licenses that we acquire from  
20 each tribe that we trade products with be  
21 recognized that IRS fuel racks that the states  
22 operate under your regulations.

1           We would like to have those tribal  
2 business licenses recognized today so that we can  
3 gain access to those state-operated fuel racks.

4           The states continue to refuse to  
5 accept those business licenses for us to acquire  
6 product at those federally recognized regulated  
7 fuel racks.

8           And we need to have that done so that  
9 the treaty right will be protected by the federal  
10 government. And I too appreciate, I want to just  
11 kind of follow up on all of the words that have  
12 been spoken today about our appreciation from  
13 Indian Country for all of the work that's been  
14 done at that table.

15           That work today as we listen to it,  
16 just a great effort by each one of you people on  
17 behalf of Indian people. And you don't recognize  
18 the respect that you're gaining in Indian Country  
19 by what you're doing.

20           We truly appreciate that effort and  
21 thank you. Have a great day.

22           MS. ABBAS: Thank you so much for

1 those comments. I know this is a matter where  
2 there's ongoing conversation with IRS on this and  
3 we will continue those conversations.

4 But thank you for raising it including  
5 the importance of the treaty issues. Next I  
6 think our last commenter is Del Laverdure. Del,  
7 if you would like to unmute yourself.

8 MR. LAVERDURE: Yes, good afternoon.  
9 Can you hear me?

10 MS. ABBAS: Yes.

11 MR. LAVERDURE: Okay, great. Good  
12 afternoon everyone to the TTAC tribal leaders,  
13 federal agency officials, and the tribal leaders  
14 and representatives in the audience.

15 Really appreciate this discussion. A  
16 couple of things that on behalf of the Coalition  
17 of Large Tribes who I've been asked to speak on  
18 their behalf of the 51 tribes with roughly 95  
19 percent of the trust lands and almost half of the  
20 population, we take these matters very seriously.

21 And the GWE and the taxation of  
22 tribally controlled entities are two extremely

1 important foundational pieces to the future of  
2 economic development in Indian Country.

3 We'd like to just express our  
4 gratitude and appreciation for all the hard work  
5 that's done to date. And then especially the  
6 proposed rule, the deference to tribal nations  
7 and their staff, especially around the cultural  
8 values.

9 And we view this proposed rule as  
10 actually implementing Indians not taxed in the  
11 constitution. Those were in our extensive  
12 comments, the history of that provision, what it  
13 meant, what it was supposed to mean and how it's  
14 been ignored over the years over two centuries.

15 And now we feel like it's being  
16 resuscitated and really implemented to what it  
17 was meant to be. The second on being the  
18 taxation of tribally owned entities.

19 We urge the IRS a matter of have  
20 urgency around finalizing or allowing for that  
21 proposed rule to come out as soon as possible.  
22 And then for both rules to have a speedy



1 finalization because we all know you can have a  
2 proposed rule and it can be pulled back.

3 So that the actual final  
4 implementation is going to be absolutely  
5 critical. That's happened in a number of change  
6 of administrations.

7 We like the work that's continuing to  
8 allow for this to become final and have these  
9 consultations and discussions in between for any  
10 tweaks or anything, but we really view a lot of  
11 the hard work of upholding the treaties in those  
12 constitutional provisions as actually being  
13 represented in these final rules.

14 So we urge those things to be final as  
15 soon as humanly possible. We'd like to echo some  
16 of the comments that have been heard all of the  
17 hard work that was done especially the Office of  
18 Indian tribal governments here, can't thank Chief  
19 Malerba and Fatima enough and the other staff.

20 We want to say also just as a personal  
21 note, some 20 years ago when I was a law  
22 professor, I remember researching and talking to

1 about these issues and it was a pretty small  
2 group of people that actually were super engaged  
3 at that time.

4 And the thing that we wished the most  
5 20 years ago was that we had a seat at the table,  
6 meaningful dialogue and meaningful change. Well  
7 in those 20 years, I think this is an example of  
8 all of those have come true.

9 And we want to see that continue and  
10 with the respect for tribal sovereignty, the  
11 treaties and the trust responsibly. The other  
12 thing that I think is worth mentioning is I think  
13 there was a comment about the training and the  
14 audits.

15 All of this becomes very real on the  
16 ground and in the daily interactions and  
17 operations of tribal nations. We urge you not to  
18 wait to start the training that you could talk to  
19 contractors or other third parties now to find  
20 out how they will train your agents.

21 And others on the ground and we would  
22 recommend that you look to the Harvard project

1 who's been a leader in this, that they have a lot  
2 of expertise around this, around tribal nations  
3 and tribally owned entities among others.

4 We know there are others out there so  
5 feel free to talk to whomever has that experience  
6 and expertise, but to actually engage and line up  
7 the people who are going to be doing the training  
8 as you move towards finalization.

9 Because we'll lose six months in that  
10 process if you actually don't have it ready to go  
11 and have the people ready to do the training and  
12 the training of the auditors.

13 So those are our primary comments.  
14 And again, we just can't thank you enough. And  
15 we do view this as the beginning of a foundation  
16 and that we want to work with you and everyone  
17 else there and want to thank all of you for all  
18 the hard work that's been done to date. (Native  
19 language spoken.)

20 MS. ABBAS: Thank you so much for  
21 those comments. And we always appreciate COLT's  
22 letters and do read those 100-page letters. Just

1 turning to Chairman Allen or Chief Malerba for  
2 any comments.

3 MR. ALLEN: Well, if I knew that Del  
4 wrote this thing, it's going to take me a while  
5 to filter through it all, but I totally agree  
6 with his comments and how long it's taken us to  
7 get to where we are today.

8 And this meaningful relationship so  
9 when Del worked in administration, he did great  
10 work and I know he's been doing good work for the  
11 COLT organization as well.

12 So I know Cora who is not here right  
13 now, but he deeply appreciates the counsel that  
14 he provides it and advice to us as advisors so it  
15 was good to hear your voice, Del.

16 MS. MALERBA: Yes, thank you for  
17 calling in and indeed we'll look forward to your  
18 written comments on the proposed rule. I'll see  
19 you in Milwaukee. Thanks.

20 MS. ABBAS: Thank you. And I think we  
21 have one hand raised. Josh? James Rivera I  
22 think is the name.

1 MR. RIVERA: Yes, ma'am. Thank you,  
2 Madame Chair, and thank you to all the tribal  
3 leadership today representing TTAC and all of the  
4 hard work you've done over the last decade.

5 My name is James Rivera. I'm the Vice  
6 Chairman of Pueblo Tax Administrators Coalition  
7 and we have been following the work that has been  
8 done.

9 Not for the whole ten years, but most  
10 recently and we're in complete support of the  
11 efforts that are going on to move into a new  
12 dimension and I want to compliment everybody for  
13 all their hard work.

14 I know Henry Cagey and Rob Porter have  
15 been working diligently. I've spoken to them  
16 more than anybody else on this issue about what  
17 the status is.

18 I've been involved in Indian Country  
19 for since the mid-'90s and it just seems when  
20 we've got a tribal issue, it takes forever for it  
21 to become something and a lot of times it just  
22 starts to have a non-important, it just doesn't

1       become important to as it, it doesn't seem to be  
2       that important as it does for tribal leaders.

3                   And to the tribes in America and  
4       there's many tribes that suffer still that need  
5       some sort of economic development, some you know,  
6       expense off their sovereignty in many ways. We  
7       support their efforts. Thank you.

8                   MS. ABBAS: Thank you so much for  
9       those comments. And I believe that is the last  
10      of our public comments. And so next on our  
11      agenda was to turn back to the TTAC to handle a  
12      few motions.

13                   I believe there are motions that the  
14      TTAC wants to make for some of their individual  
15      advisor appointments so I'll just turn it over to  
16      TTAC members.

17                   I would like to start off a motion,  
18      it's the appointment of individual advisors for  
19      new TTAC members.

20                   MR. ALLEN: Appointment of individual  
21      officers?

22                   MS. ABBAS: Advisors.

1 MR. ALLEN: Oh, advisors.

2 MS. ABBAS: Yes.

3 MR. ALLEN: Well who is going to do

4 the --

5 (Simultaneous speaking.)

6 MR. ALLEN: I thought that --

7 (Simultaneous speaking.)

8 MR. ALLEN: -- the Chief already did  
9 that.

10 MS. ABBAS: That was nominating  
11 Chairman Keene as a co-Chair. This is about  
12 nominating individual advisor, their technical  
13 advisor.

14 MR. ALLEN: Oh, technical advisors.

15 MS. ABBAS: Yes.

16 CHIEF ALLAN: Mr. Chairman, I would  
17 like to nominate Tyrell Stephens as my technical  
18 advisor for TTAC.

19 MS. ABBAS: Do we have a motion and a  
20 second?

21 MR. BUTLER: So moved.

22 MS. ABBAS: You're motioning?

1 MR. BUTLER: Unless it was his and  
2 I'll second.

3 CHIEF ALLEN: Yes, my motion. Sorry.

4 MS. ABBAS: All right. Yes, we'll  
5 turn that into a motion. Everyone in favor?

6 (Chorus of aye.)

7 MS. ABBAS: That passes by quorum.

8 And I think Chairman --

9 MR. BUTLER: Yes, I'll --

10 MS. ABBAS: -- Butler is --

11 MR. BUTLER: Yes, I'll make a motion  
12 to officially appoint Liz Malerba as my technical  
13 advisor and USET as an organizational  
14 advisor.

15 MS. ABBAS: Do we have a second?

16 MR. ALLEN: I'll second that motion.

17 MR. BUTLER: Thank you.

18 MS. ABBAS: Thank you. Everyone in  
19 favor?

20 (Chorus of aye.)

21 MR. ALLEN: I'm thinking about it.

22 MS. ABBAS: It passes.



1 MR. ALLEN: Aye.

2 MR. TUCKER: At this time, I would  
3 like to make a motion to appoint, motion for the  
4 official appointment of Ken Parsons of the firm  
5 of Holland & Knight as my technical advisor.

6 MS. ABBAS: Do we have a second?

7 MS. WHITE HORSE: Second.

8 MS. ABBAS: Everyone in favor?

9 (Chorus of aye.)

10 MS. ABBAS: Passes. Any other  
11 motions?

12 MS. WHITE HORSE: Do we need to move  
13 on the date?

14 MR. MICKLIN: My bad. Need to make a  
15 motion to nominate Telly Meier as my technical  
16 advisor.

17 MS. ABBAS: Do we have a second?

18 MR. ALLEN: Second.

19 MS. ABBAS: Everyone in favor?

20 (Chorus of aye.)

21 MS. ABBAS: Motion also passes. And  
22 so I think setting the dates for the 2025

1 meetings if you want to share the two timeframes  
2 the TTAC is evaluating.

3 MR. ALLEN: Yes. What I would like to  
4 recommend to the body is that we target the first  
5 week of February and not identify an actual date  
6 because we have to negotiate for the room.

7 And so we would target the first week  
8 of February, 2025 and the week of the 22nd of  
9 April as a follow-up meeting. And that would  
10 target a meeting in the fall.

11 But I think we have time to focus in  
12 on that date after the first of the year is my  
13 recommendation.

14 MS. ABBAS: You don't need a motion on  
15 that. Just if all the TTAC is in agreement, we  
16 can definitely work with the TTAC on establishing  
17 those dates. And we'll publish it on our  
18 website.

19 MR. ALLEN: Okay, there's no objection  
20 is there? Goes in the record.

21 MS. ABBAS: Yes, great. That's all  
22 for the agenda and so it's just close of

1 business.

2 MR. ALLEN: Do we --

3 MS. ABBAS: I want to --

4 MR. ALLEN: -- have to approve the  
5 minutes?

6 MS. ABBAS: Oh, yes, sorry. I was  
7 trying to see if we could make 4:30 p.m. Do we  
8 have a motion to approve the prior minutes?

9 MR. BUTLER: I'll move.

10 MR. TUCKER: Second.

11 MS. ABBAS: Everyone in favor?

12 (Chorus of aye.)

13 MS. ABBAS: That passes. Now I think  
14 we can officially close out and I'll turn it to  
15 you, Chairman Allen.

16 MR. ALLEN: Well thank you. The  
17 Treasurer, you know, really wanted me to come  
18 close to when we said we were going to close the  
19 meeting out, I did better because I'm only 15  
20 minutes late.

21 Last time I think I was an hour late  
22 so, Madame Treasurer, I'm getting better at

1 managing the meeting. But never the less, it was  
2 a good conversation today.

3 I am really, really confident about  
4 where we are and how hard we have worked to get  
5 to the point where we are with regard to the  
6 General Welfare Exemption, draft regulations as  
7 well as teeing up and getting close to the  
8 tribally chartered corporations or tribally  
9 chartered entities.

10 If I got that right, Holly. And so  
11 that is very, very encouraging. Good  
12 conversations, good steps forward in terms of  
13 trying to bring each of these objectives into a  
14 closure.

15 I want to welcome Carla to our team  
16 and as I said, we are the magnificent seven now  
17 so we're ready to go and continue on work on this  
18 agenda. I don't think I need to say anything  
19 more.

20 I appreciate all the comments. I  
21 appreciate all of those who are in attendance.  
22 Continue to prod us to be better advisors to

1 Department of Treasury and IRS with regard to  
2 these matters.

3 It is all about enhancing our  
4 sovereignty, enhancing our governmental  
5 authority, helping us help our people and that's  
6 really what we're trying to do.

7 This is turning the page, quite  
8 frankly, of a better enhanced relationship  
9 between the tribes and the United States  
10 government with particularly stepping into the  
11 forum of Treasury and IRS.

12 So it's exciting for me. And I'm  
13 looking forward to continuing our work. I want  
14 to say, once again, thank you to Madame Treasurer  
15 who has been a great champion and friend.

16 Krishna, I definitely want to say  
17 thank you to you. Leadership too since day one  
18 you've been here with us and we almost got you  
19 fully oriented, no, just kidding.

20 MR. VALLABHANENI: I feel like you  
21 said you almost got me kicked off.

22 MR. ALLEN: No, no, I'm getting close

1 to calling you Mr. October here, but and anyhow,  
2 but thank you. I appreciate everyone for all the  
3 work that's been done.

4 MS. ABBAS: Thank you so much,  
5 Chairman Allen. We are officially adjourned.  
6 Thank you all.

7 MR. ALLEN: Yes, no, no, just a  
8 closing prayer if you don't mind.

9 MS. ABBAS: Just we're going to do a  
10 quick closing prayer.

11 MR. ALLEN: I'll do it. So pray on  
12 your own way and in your own spirit if you would.

13 Gracious Father, Gracious Spirit, we all come to  
14 you very humbly and always very grateful of all  
15 the many things that you have provided each and  
16 every one of us.

17 We appreciate that your heavenly arms  
18 are wrapped each and every one of us providing us  
19 with gifts and talents and skills. We pray that  
20 we are always using them in a way that is  
21 pleasing to you and pleasing to the people that  
22 we serve.

1                   We thank you that your wisdom is in  
2                   our hearts and our minds as we move forward in  
3                   very complex arenas and we find solutions and we  
4                   trust that you will care for those solutions.

5                   And we also ask that your guiding hand  
6                   would take everyone home that back to their  
7                   families, back to their communities in a safe  
8                   way. We pray all this in your son's name. Amen.

9                   (Whereupon, the above-entitled matter  
10                  went off the record at 4:17 p.m.)

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Before: US Treasury

Date: 09-16-24

Place: Washington, DC

was duly recorded and accurately transcribed under my direction; further, that said transcript is a true and accurate DPNQMFUF record of the proceedings.



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Court Reporter

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