UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY

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TREASURY TRIBAL ADVISORY COMMITTEE

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PUBLIC MEETING

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TUESDAY
MARCH 14, 2023

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

TTAC MEMBERS PRESENT:

W. RON ALLEN, Jamestown S'Kallam Tribe; Chair
SHARON EDENFIELD, Confederated Tribes of the Siletz Indians; Vice Chair
WILL MICKLIN, Central Council of Tlingit Haida Indian Tribes of Alaska*
JEAN SWIFT, Mashantucket Pequot Tribe *
STEPHANIE WILLIAMS, Alabama-Coushatta Tribe of Texas
ALSO PRESENT

ADEWALE ADEYEMO, Deputy Secretary, Department of the Treasury
KRISHNA VALLABHANENI, Designated Federal Officer
FATIMA ABBAS, Department of the Treasury
JAMES COLOMBE, Department of the Treasury*
SHAUN DESCHENE, Department of Commerce
JULIE HANLON-BOLTON, IRS*
JOSH JACKSON, Department of the Treasury
RACHEL LEISER LEVY, IRS
RICHARD LITSEY, Social Security Administration
MARILYNN "LYNN" MALERBA, Treasurer of the United States, Department of the Treasury
TRICIA MILLER, IRS
LISA MOJIRI-AZAD, IRS
JENNIFER PARISIEN, Department of the Treasury*
MORGAN RODMAN, White House Council on Native American Affairs*
CARMAN ZUCKER, IRS

* present via video-teleconference
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MR. VALLABHANENI: All right. Thank you, everybody for joining us today. My name is Krishna Vallabhaneni. I'm the designated federal officer for the Department of the Treasury Tribal Advisory Committee. This is our 10th meeting of the TTAC, as we call it. Seated to my left is Deputy Secretary, and as you can imagine, he's extremely busy this week, in particular, let's say.

But before we can do anything, I need to establish a quorum for the TTAC to actually have this meeting. So I will start by calling out members, and if they could just indicate that they're present, that would be great. Vice Chair Sharon Edenfield?

VICE CHAIR EDENFIELD: Here.

MR. VALLABHANENI: Rebecca Benally?

Will Micklin?

MEMBER MICKLIN: Present, thank you.

MR. VALLABHANENI: Stephanie
Williams?

MEMBER WILLIAMS: Here.

MR. VALLABHANENI: Jean Swift?

MEMBER SWIFT: Present.

MR. VALLABHANENI: Chairman of the TTAC, Mr. Ron Allen?

CHAIRMAN ALLEN: Here.

MR. VALLABHANENI: All right, thank you, sir. I'll now invite Ms. Williams to offer a tribal opening.

MEMBER WILLIAMS: (Speaking off mic) -- for our tribal nations and government. We ask for Your presence in today's gathering. We ask for Your blessings on each person represented here today. Guide us and lead us in our conversations and fellowship throughout our meeting today. I ask all these things in Jesus' name. Amen.

MR. VALLABHANENI: Thank you very much, Ms. Williams. Without much ado, I am going to turn it over to Deputy Secretary Wally Adeyemo for some opening remarks.
DEPUTY SECRETARY ADEYEMO: Well, thank you so much. Good afternoon, Treasury Tribal Advisory Committee members, tribal leaders and attendees. It's a privilege to kick off the first Treasury Tribal Advisory Committee meeting of 2023. For the past two years, our administration has committed to strengthening its relationship with tribal nations to support tribal economic growth and self-determination. This partnership is especially critical as the Department leads the federal government support for tribal recovery through the administration of the $30 billion in direct set-asides benefitting over 2.7 million tribal citizens.

Let me repeat that again, $30 billion in direct set-asides benefitting over 2.7 million tribal citizens. In many ways, this is a down-payment in efforts that we should've been doing for a long time through the federal government. And in late February, I had the privilege of speaking with the first tribal
youth delegation to Treasury. We heard how tribes are utilizing the flexibilities provided by Treasury to provide a range of flexibilities to tribes using ARP funds to support their youngest citizens.

In early March, in celebration of the second anniversary of the American Rescue Plan Act, I had the honor of conducting my first visit to tribal lands, and I look forward to my next visit, as well. During this visit, we discussed how tribal nations are deploying American Rescue Plan resources to support workforce development, housing and broadband to develop the infrastructure necessary to sustain and grow tribal employment. Treasury's external support of tribal communities was made possible through our internal investment in our government-to-government relationship with tribal nations.

This began with the hiring of four tribal citizens to advise on delivery of our funds to tribes and expanded to President
Biden's nomination of Chief Lynn Malerba as our nation's treasurer, which always deserves a round of applause in my book.

(Applause.)

DEPUTY SECRETARY ADEYEMO: For the first time in our nation's history, a tribal leader and a Native Woman's signature will be on our country's currency. Chief Malerba is standing up our new office of Tribal & Native Affairs to make permanent our support for tribal and native economic growth. For the first time in the history of the Department, we will have an office dedicated to these issues. Now, returning to our focuses to tax.

In November of 2022, Treasury held three tribal consultations on the implementation of the Inflation Reduction Act. In December 2022, we followed up with three tribal consultations on the implementation of the Tribal General Welfare Exclusion Act to inform the development of regulations. In February of 2023, we conducted tribal
consultation on TTAC's dual taxation report.

During my visit to tribal lands in March, I heard extensively about the intersection between dual taxation, limited access to capital, and the importance of tribal enterprise as vehicle for generating government revenues.

Going forward in 2023, we look forward to issuing tax guidance informed by the robust feedback from tribal nations to provide access to the benefits of the IRA and certainty on tribal general welfare programs. We welcome the opportunity to continue developing our understanding of tribal economics through government-to-government engagement and through the advice of the Treasury Tribal Advisory Committee.

Thank you for the opportunity to speak to you today, and I look forward to hearing from the members of this group.

(Applause.)

MR. VALLABHANENI: Thank you, Mr. 
Deputy Secretary. I am going to turn it over to Chairman Allen and the other members of the TTAC to share some comments.

CHAIRMAN ALLEN: Thank you, Krishna, and good to see you, Deputy Secretary. I want to express my deep appreciation for your leadership and your support. We know that early on in this relationship and this administration that you and the Secretary understood the importance of tribal sovereignty, our jurisdiction, our goals of self-governing and self-reliance agenda to really become independent nations as we always were historically in America.

Treasury and IRS has a key role, so all the rescue monies and the infrastructure monies, the broadband monies, the inflationary reduction legislation, et cetera, all that have a major impact in Indian Country, unprecedented for Indian Country, and we have deep appreciation. We do have a lot of work to do, so we are deeply appreciative that the general
welfare legislation established this advisory committee.

We have deep appreciation that you helped lead the charge in getting the Native American office established in Treasury, setting a precedent for future administrations. So I just want to say thank you for that. We have a lot of work to do, a lot of clarity that's needed with regard to legislation that we hope that this administration will help champion, as well. While we start dealing with the final regulations, the general welfare doctrine, the deal with the dual taxation and tax priority issues and inattention issues and on down the line.

So thank you. We appreciate your leadership. We appreciate the opportunity to keep working with you and the Secretary. Lynn, we just have deep appreciation that yes, now our currency is good. They're not wooden nickels anymore. So anyhow, so thank you very much. I'll turn it over to my colleagues.
Sharon, you want to lead off?

VICE CHAIR EDENFIELD: Good afternoon. It's an honor and pleasure that you're here with us today. I can tell you, I haven't been out of my bubble from COVID for a long time, so this is a new trip for me for a long time. But I really appreciate you joining us today. I co-chair the GWE Committee with Chairman Allen, and you talked about the consultation that your staff has done. It was very positive feedback that they're coming back to us and we'll be able to meet with them and go over whatever questions that Treasury has.

So I really look forward to that, and I really appreciate you working with us to get these things ironed out for Indian Country. So thank you.

CHAIRMAN ALLEN: Stephanie?

MEMBER WILLIAMS: Mr. Deputy Secretary, again my name is Stephanie Williams. I'm from the Alabama-Coushatta Tribe in Texas. I just want to thank you for your attendance at
our meeting today. It's truly an honor to speak with you in person. In reading about you in your bio, I was impressed with your previous work with the Obama Administration and your service on boards and foundations that promote protection of Americans from unfair financial practices and promoting equity in social, political, and economic issues.

Tribes across the United States are seeking your assistance in promoting fair and equitable solutions in government-to-government relationships with tribes. We hope that you, along with Secretary Yellen, can continue to support tribes with your efforts. Again (Native language spoken), thank you again for your attendance.

CHAIRMAN ALLEN: Thank you, Stephanie. And in no particular order, online we have the rest of our committee members. So I'm going to call upon Rebecca Benally? Is she not on? Okay, then Will Micklin?

MEMBER MICKLIN: (Native language spoken)
spoken) In English, my name is Will Micklin. I am Vice President Council of the Tlingit Haidi Indian Tribes of Alaska, with the original tribe in Southeast Alaska, 35,138 square miles, 35,000+ tribal citizens. I thank you for your attention to what I believe is an incredibly important collaboration between tribes and our federal trustee, which is the TTAC. I am pleased and hope you also appreciate the progress that is being made in these issues of engagement between tribes and our federal trustee.

The General Welfare Exclusion was an important step. The dual taxation report that we are in our final stages moving to its questions of its application. Tribal Pensions Report that we hope to be adopted today, and questions ensuing on the implementation of tax policy and administration is important and meaningful for tribes.

I thank you for your support for this committee and allowing us to contribute
our experience and our time to this effort, which I think will be productive both for our federal partners, as well as the tribes that we hope to represent by our participation. (Native language spoken.) Thank you very much.

CHAIRMAN ALLEN: Thank you, Will. And last, but not least, I'll turn to Jean Swift.

MEMBER SWIFT: Good afternoon, Mr. Deputy Secretary, Treasurer and honorable guests. My name is Jean Swift. I'm a member of the Mashantucket Pequot Tribe in Southeastern Connecticut. I'd like to mention two brief topics, and I appreciate the opportunity to make these remarks. First, I want to mention on the TTAC's Dual Taxation Report that was submitted in 2019, a re-consultation of this issue was brought to tribes just last month.

The central issue of the Dual Taxation Report really deals with tax parity. The report explains that in addition to economic considerations, tax parity between governments is an important consideration.
Allowing outside governments to tax on reservation is unique only to Indian Country. This does not happen between states, for example. Legislative reforms are now underway to help to address and hopefully correct this issue. An example is HR 4054.

The second topic I wanted to mention to you is, first, I wanted to say thank you to the Treasury for making and establishing an Office of Tribal & Native Affairs. It's a very important resource for tribes, and it's a vital link to Treasury. I would ask that the Department please consider making this a permanent office. Thank you for your time.

CHAIRMAN ALLEN: Thank you, Jean. So one last item before you have to leave. We know that our seventh colleague is in the works, so we have high hopes that that individual will be appointed by the time we get to our next meeting. So meanwhile, we look forward to your guy's help on getting the four that are up for reappointment, they get that done expeditiously
so that we are hopeful to have a meeting in
September following our June meeting, as well.

DEPUTY SECRETARY ADEYEMO: Well, thank you so much for having me and for all the consultation, both in this format, but throughout the year on the number of issues that we face. I think my hope is to join you again soon, but to also go into the communities so that they know what is true, that Secretary Yellen and I were proud to provide the $30 billion in resources. But what we also want to provide is an enduring relationship between your governments and ours that will be through our Treasury Department.

So I appreciate the short time I spent with you today, but I even more appreciate the ongoing relationship between the Treasury Department and your governments. So thank you for having me.

CHAIRMAN ALLEN: And thank you.

(Applause.)

CHAIRMAN ALLEN: So I think at this
point, do I turn it back over to you, Krishna?

MR. VALLABHANENI: Sure. Well, we'll play hot potato with this.

CHAIRMAN ALLEN: We will.

MR. VALLABHANENI: It's now my pleasure to introduce the Treasurer of the United States--I like to say it that way--Chief Marilynn "Lynn" Malerba.

CHIEF MALERBA: Thank you very much, Krishna, or as my family likes to say, Totus. (Native languages spoken.) Greetings, everyone. My name is Chief Many Hearts Lynn Malerba from the Mohegan Tribe. I acknowledge the first peoples of this land, including the Anacostia, Piscataway and our neighboring Virginia tribes, because of course, we all know the state boundaries weren't a thing back in the day.

So we want to include everyone, and we thank all their related ancestors and stewards of the land that we meet on today. So thank you all for being here. Our committee members, our tactical advisors, our
governmental partners, our federal partners, and our guests. We're thrilled that you're here. We're thrilled that we're meeting in person once again. As you heard, our Office of Tribal & Native Affairs is now fully funded, which is really wonderful.

I think that's a testament to the Secretary and the Deputy Secretary for living up to what they have committed in writing. But they have said that they were committed to this office. They are committed to this office, and it is my daily experience that they are committed to the whole of Indian Country. And they are looking for us to partner throughout the federal government to make sure that all of the relationships are working and that we can cut down some of the barriers that may be impacting economic development on our lands.

As you heard Deputy Secretary talk about his engagement in Indian Country, he visited two California tribes. He is very anxious to come visit other tribes in other
regions. He had his first ever meeting with the Center for Native American Youth and Champions of Change, and he participated in a talking circle with that group of young people. They were very impressed and very happy to share their remarks with him, and very brave, I think, given the ages--some were high school kids--that they were willing to share their thoughts about what's going on in their communities.

You've heard a little bit about the multiple consultations we've had. I know that many of you have been on those consultations. The feedback that we get is so important, and so I always urge you to make sure that you weigh in. If you can't be on the call, please make sure that you're sending in written comments because we use those comments to help draft policy here at Treasury. We also use those comments to underscore how important those issues are.

So never, ever underestimate the
power of your engagement with our Department here. It matters, and hearing from you allows us to make sure that we're advancing the priorities and the needs of Indian Country. We have had multiple tribal delegations here at Treasury, and we are always excited and happy to welcome tribes into our home. So if you want to come visit with us, please feel free to make an appointment. We would love to have you.

It's not easy to get in the building, but we'll get you in, right, Ron? We'll get you in. Both Fatima and I participate in the White House Council on Native American Affairs, and that has been very helpful to us. The principals meet, but then there are ongoing committees that meet at the same time and in between meetings to make sure that we're advancing the policies of this administration, but that we're doing so in a way that reflects the needs and wants of Indian Country.

We are participating right now in an access to capital initiative, and that again,
is a multi-department, multi-jurisdictional initiative to talk about what capital is available to tribal nations, where does it reside, what are the barriers to accessing it, and can we put together a database so that tribes can easily access this information. Because as we found out, there is no such database, but that doesn't mean that there's not going to be one. We are working on that, and that's kind of like the last phase of that.

Our goals for the next six months are a lot of engagement and travel throughout Indian Country. We are providing, we are going to be providing education within Treasury regarding our consultation policy, the nation-to-nation relationship, basic Indian law in collaboration with the Treasury Office of General Counsel and the Department of Justice. Krishna has been engaged in some of those conversations, but we are looking to talk with every department within Treasury that has any reason that they would be engaged with tribes.
So this will be a very large initiative within Treasury, but it will be one that is really valuable to Indian Country. We will be focusing on the work of the Treasury Tribal Advisory Committee. We're looking to increase tribal government understanding of the Inflation Reduction Act and the bipartisan infrastructure law to ensure the uptake of eligible programs and tax credits and deployment of funds throughout Indian Country.

We have already increased our engagement with the Senate and House Committees of jurisdiction so that we ensure timely ability to provide technical assistance whenever there is legislation being proposed, because the one thing that we did find with the ARPA funds is were we able to provide technical assistance at the beginning of that legislative process, we would've been able to kind of iron out some of the issues that we have been subsequently addressing since then.

As you heard, we have had a lot of
feedback on all of the consultations, so we are
developing a record of that feedback. We will
go out to Indian Country to make sure that we
are understanding that what we heard is what
you said and how we might be able to
incorporate your feedback into ongoing policy.
So I want to make special note of everyone who
works very hard to make this meeting happen.
Krishna Vallabhaneni, Fatima Abbas, Josh
Jackson, the Treasury Events team and the
Treasury Travel team, as well as our committee
members and their technical advisors.

There's a lot of work that happens
in between these meetings. I'd like to
acknowledge all of our partners, both here in
person and virtually, the White House Domestic
Policy Council, Bureau of Indian Affairs, IRS,
Tax Policy, Social Security Administration,
OMB, SBA, Commerce, all of the tribal
organizations and very importantly, all of the
tribal leaders who are so thoughtful in their
comments and their response to our
I would like to formally recognize the first Director of the Office of Tribal & Native Affairs, Fatima Abbas. That is worthy of some applause.

(Applause.)

CHIEF MALERBA: While she was recently acknowledged as the leader, she's been the leader, trust me on that, for the last two years. And I'd also like to recognize Josh Jackson, who is in the back of the room, Jen Pariesien, and Jim Colombe, who are on the phone with us today because they have done the work of angels, and a lot of hard work getting all of these programs in the door and out the door in a way that has been expeditious and sensitive to the conditions that tribal citizens face and tribal governments face.

So I look forward to the discussion today and as always, the financial health of our tribal governments is really, truly at the heart of providing for our tribal citizens. So
we never forget that that's our purpose and that's why we're here. So (Native language spoken) thank you all for being able to provide a few words. I would turn it over to Fatima to see if she'd like to offer a few comments.

MS. ABBAS: Thank you, Chief Malerba, so much for those comments. I just wanted to provide a brief update about some of the work for our tribal office. As Chief Malerba mentioned, it's been permanently funded. It is staffed by the four members of the Office of Recovery Programs Tribal Team, so that's Joshua Jackson, James Colombe and Jennifer Parisien. Our priority remains providing support for tribal governments on all of the recovery funding, from compliance support for close-out.

CARES Act right now is going through close-out Year A1. Support on use of funds and then on all of the reporting for the life cycle of these programs. Second, we are focused on tax issues this year, so providing assistance on the Inflation Reduction Act guidance as
applicable to tribes. The General Welfare Exclusion regulations, and then I would also like to announce that we will be commencing a tribal consultation on the tax status of tribally chartered corporations.

There has been a lack of certainty for over 30 years for tribal governments, and we want to ensure consistent with Treasury's and IRS' approach on the GWE regulations that we take tribal feedback before regulations are drafted. So we will be notifying a Dear Tribal Leader letter on that. So that's our focus for this year. We look forward to working with you all. Back to Krishna.

MR. VALLABHANENI: Thank you, Director Abbas. What I'm about to say is probably a statement against my interests here, but having the opportunity to work with the Treasurer and the Director and the whole team, I can definitely say that they truly do--what's the word I'm looking for? They are the great ambassadors for Indian Country to sort of
explain a lot of the things that us others don't comprehend necessarily. It's just been a pleasure, and I hope to continue the dialogue.

Before we get to federal agency updates and the rest of the agenda, one thing we do need to do is approve the minutes from the October 26, 2022 meeting of the Treasury Tribal Advisory Committee. The members have reviewed the minutes, I believe. I've reviewed the minutes, and absent objection from any member, I would motion to approve the minutes.

CHAIRMAN ALLEN: And we will second.

MR. VALLABHANENI: The minutes are approved and will be available on the TTAC treasury.gov website. I don't know exactly how long, but there's some technical processing that needs to occur before a document can be published. Otherwise, they should be up as soon as we can get them up. Next, I'd like to invite Morgan Rodman from the White House Council on Native American Affairs to provide comments or share any updates.
MR. JACKSON: It doesn't look like Morgan has joined us online just yet.

MR. VALLABHANENI: Got it. Hopefully he may, if he's able to log on or join us, we will be able to hear from him. Is Richard Litsey from the Social Security Administration? Got a chair for you here, sir, if you'd like to make some comments.

MR. LITSEY: Thank you very much for inviting me to the meeting today. I really appreciate it and frankly, I didn't know I had a card here at the table, but that's very nice and I really appreciate that. Update on my office, I'm newly appointed as the Native American Partnership Director. We're off to a slow start. I've just been in the job for about a month, but we have the help of Nancy Berryhill and Renee Ferguson.

They've already done a tremendous job of getting the office started. We're at the moment getting our action plan together and trying to start doing some outreach. And right
now we're establishing the office structure. I'll be administering the policies and programs related to American Indians and Alaska Natives, and strengthen the tribal consultation. We need to improve our service delivery, access to our programs and awareness of our programs.

A lot of American Indians aren't aware of what we do and it's pretty amazing. I have to tell you that I came out of retirement for this job. I've been retired for five years, and a friend of mine said hey, have you seen this? I said no, I haven't, so send it to me. I said okay and it was very similar to what I used to do on the finance committee with Senator Baucus, very similar. I really enjoyed that work, and I'm looking forward to my new job here.

I'm very excited about it, and I couldn't ask for two better people than Renee and Nancy to help me with this program right now. But we're going to do a lot of outreach and we're going to do some recruiting at tribal
colleges and universities, universities that have high Native populations. We're going to create some regional partnerships, which we've already done some of that with Public Affairs Office. We're going to increase tribal representation on SSA's National Disability Conference.

Basically I'm serving as the point of contact for tribal leaders and stakeholders. It's a big job. There's a lot of ground to cover, as you all know. When I was doing this sort of work before, it was just mainly with Senator Baucus in Montana. But once the word got out, I started getting a lot of other tribes coming into the office for meetings, and I ended up going to a lot of other reservations, tribal centers all over the United States.

I look forward to doing that job again. Again, thank you very much for inviting me today. It's good to see familiar faces, as well. Thank you.
MR. VALLABHANENI: Thank you very much. Let's see, my throat's slightly a little sore, so I'm going to switch it slightly. I'll provide a Treasury Office of Tax Policy update, but I think maybe I'll let my colleagues from the IRS go first on their updates. Turn it over to Carman Zucker.

MS. ZUCKER: Thank you, Chairman Allen. Thank you, Madame Treasurer and TTAC members. We at ITG are honored to be here. My name is Carman Zucker. I am the Acting Program Manager of the IRS' Office of Indian Tribal Governments. I'll provide a few updates on our office. We continue our modernization efforts by, among other things, offering tax digital communication to our tribal customers and offering virtual outreach and education. For example, later this year we will provide sportsbook and employment tax workshops.

We are also going to continue our use of social media to provide information. For example, this past December we posted three
YouTube videos with topics of significance to Indian Country. We will continue to provide information to our tribal customers via our webpage and newsletter. So I urge you to visit us at irs.gov/tribes and subscribe to our newsletter.

Another matter for your awareness is an update on the staffing of our office. We have lost staff due to retirement, and thus we are continuing our attrition hiring. I mention this because you are likely to see new faces at the front line and managerial levels. I also want to assure you that all the new hires receive protocol training to ensure that our staff are trained to work with tribes on a government-to-government basis.

I also want you to know that our mission remains the same. We are committed to continue to assist tribal governments meet their federal tax responsibilities, guided by the principles of respect for Indian tribal self-government and sovereignty. Thank you.
CHAIRMAN ALLEN: If I might, Krishna, and welcome, Carman. Congratulations on being appointed to this position, picking up where Teully and ChristieKristy left off in terms of the importance of the office as a key liaison to IRS on a variety of issues. I found it interesting that you referenced the sport betting, which is a new venue that's emerging in Indian Country casino operations.

I can tell you there's another area that we need upgrading, updating, if I can put it that way, guidance on the paperwork necessary for the winnings that patrons have experienced at the casinos. I think--I can't remember the number--I think it's like $600 or something like that. It's exhausting paperwork for those operations. We know that the Las Vegas--the casino industry is trying to adjust that because of how difficult it is and how it needs to be raised.

It's an old guidance by IRS. We're speaking specifically from the tribal
perspective. It slows our operations down in a huge way, and it's just not realistic in today's venue, if you will. So anything you can do, or Lynn, or Krishna? It's something that we need IRS to step up and take a hard look at it. I know we've heard that IRS has taken the position that it needs statutory guidance, but our understanding the first guidance that was established didn't require the statutory criteria. So if you could look into that, that is something that's very important to tribal operations.

MS. ZUCKER: Thank you, Chairman Allen.

MR. VALLABHANENI: Does anyone else from the I'll call it the commissioner's side of the IRS, want to say any words?

CHAIRMAN ALLEN: I will. I'm not from the commissioner's side, but now that we have--

MR. VALLABHANENI: I don't know.

CHAIRMAN ALLEN: Now that we have a duly-appointed commissioner, we would like to
make a formal request to have the commissioner come to our next meeting scheduled in June. We hope that we can engage with him. We know that he knows a little bit about Indian Country, but as you pointed out in terms of the value that Lynn and Fatima bring to Treasury about understanding Indian Country, we definitely want the commissioner and his senior officials on his team to have a better understanding of what we're trying to accomplish, which includes the topic that we've raised regarding the standing of tribally chartered corporations, which is something we're anxious to get resolved.

MR. VALLABHANENI: I will work with Carmen and other folks at the IRS to see if we can make that happen for June or whenever we can make it happen, but definitely try for June.

CHAIRMAN ALLEN: Okay, thank you.

MR. VALLABHANENI: Thank you. Now I'll turn it over to, oh I'm going to butcher
her last name, but Lisa Mojiri-Azad, who's got a different name card here, so just ignore that, but from the IRS Office of Chief Counsel.

MS. MOJIRI-AZAD: Thank you, Krishna, and thank you everyone for having me here. As you know, I'm from IRS Office of Chief Counsel, Income Tax & Accounting. Our office has jurisdiction over Section 139E of the Internal Revenue Code relating to Indian general benefits. Our office also has jurisdiction over disaster relief tax payments and tax treatment of such payments.

We have been working with our IRS colleagues and Treasury colleagues. We've comprised a working group, which includes Fatima and a number of our other Treasury colleagues, that is exploring the guidance that is needed under Section 139E relating to Indian general welfare benefits. We have reviewed over 60 comments that were received in response to the recent consultation, and as the Treasurer mentioned, we do take every single comment
seriously.

We have reviewed every single comment, have prepared issues lists, and we have now also reviewed the TTAC draft from the GWE Committee several times. Something that our working group would find very beneficial would be to schedule a meeting with the GWE TTAC subcommittee to go over the draft and some of the questions and issues that have been raised for us in reviewing the comments. So let me leave it at that. I don't know if Carman or Fatima want to add anything on our progress and work on the expected guidance. Thank you.

MS. ABBAS: This is Fatima. I'll just add that we really appreciate the robust feedback that we got from tribes. We had over 64 written comments, and then the verbal consultations were very in-depth. So we're doing a thorough review of all of that and that will inform the guidance. When that guidance is promulgated, it will be subject to public feedback and another tribal consultation on the
So we will do an additional consultation before that rule is final, but we know the impact on tribal government and individual tribal citizens. So we are putting in a ton of labor to try to get to the best result possible. Back to you, Krishna.

CHAIRMAN ALLEN: If I might, Krishna, and thank you, Fatima and Lisa, also known as Chuly, I guess. Well, we appreciate that. A couple of things that we would like to share. We appreciate the fact that 60 sent in comments, but we would also note that we worked hard at communicating with Indian Country regarding our recommendations for a draft. We appreciate your willingness to work with our subcommittee.

Sharon and I and our technical/legal team with regard to reviewing the recommendations, with regard to what the guidance should say. I know that we need to provide clarity about our thinking what the law
says so that one of the primary objectives as we get into this conversation is the authority of the tribes. Lavish and extravagant is an interesting comment that's in the law. There's probably mixed feelings about what they thought it meant. But for us, we believe that it should be driven by the tribe's values on what lavish and extravagant should be.

There are some other complications—not complications. There's other matters that need to be cleared up, as well. Like when tribes have these wrap programs with regard to the Indian Gaming Regulatory Act, with regard to dividends per capita, I should say, to tribal citizens. Now tribes are shifting a lot of those resources into programs to serve their citizens. They fall clearly under the GWE exemption criteria. So we need to make sure that we're clear about that.

We need to have that conversation so that when we get to the point where we're training and educating the IRS agents when they
go out and do the audits, that they are doing it in a responsible, respectful way with regard to the uniqueness of every Indian nation that has a program. So there's a lot of issues in that. So what we'd like to do is making sure that we're on the same page, not just our subcommittee, but our full TTAC.

Concurrence that okay, this is the right draft to send out to the tribes for consultation, which I think that's what you were referring to, so that we can get it out to tribes. We're working hard to communicate through NAFOA, Native American Finance Officer Association, and NCAI and the regional organizations that are very active in this arena.

So we look forward to, I guess, work sessions to have that conversation. I'll just leave it at that. I thank you and thank your willingness in the support of engaging. We're very anxious. We get a lot of feedback, we as committee members, to get this done and get it
sorted out. I'm sure you, as well, would like
to get there.

MS. MOJIRI-AZAD: Yes, and actually
something that came out in the majority of
comments is the uncertainty that the community
and Indian Country is dealing with without the
guidance on GWE. And so that is something I
think the IRS and Indian Country have a common
interest in addressing and providing for
workable, legally sustainable guidance. Thank
you.

MR. VALLABHANENI: Thank you. Is
anyone on the Zoom from the IRS Office of Chief
Counsel who would like to share any thoughts?
Okay. Enough stalling from me then, I guess.
I'll get to the Office of Tax Policy update. As
I said previously to the members, we're not
doing a whole lot these days. That was a joke.
But yeah, that's actually my specialty, saying
things and then having to say it's a joke after
that. So I apologize for the initiation there.

It has already been articulated by
both Chairman, Treasurer, Deputy Secretary, in
the tax world, in the Office of Tax Policy and
at the IRS and the IRS Office of Chief Counsel.
Aside from what you would possibly call the
day-to-day operations of the tax system, the
most dramatic thing or challenge we are working
with is full implementation of the Inflation
Reduction Act signed into law in August.

For most provisions, I think the
vast majority of provisions, at least on the
tax side, there were other departments involved
with that legislation, but we are strictly
focused on the tax provisions, tax incentives.
Virtually all of them are in the form of tax
credits. There is a deduction in there that was
amended for energy-efficient commercial
buildings under Section 179D. But that
provision was a pre-existing provision that had
some alterations to it.

But there are a whole slew of
expanded tax credits, as well as just brand-new
credits that are part of that legislation. A
lot of it has to do with not simply focusing or policies focusing on energy or conservation or even climate. There are a whole lot of other policies that Congress wanted to see implemented. It's requiring a lot of interagency—I'm trying to look for the word here—not just consultation.

There's just technical expertise that tax people don't have, like how do you define forms of hydrogen, for example. That's just a random question I picked. But there are a lot of scientific expertise, a lot of—we're working with the Department of Energy. One thing I wanted to mention, I understand that the resiliency of the electric grids, et cetera, is an important issue around the country and also in Indian Country.

I think part of the bipartisan infrastructure law that the Treasurer mentioned earlier does include programs for strengthening the electric grid. I don't have the details on those, but I'm just aware of that. So that's
something that may be of use to communicate with the Department of Energy for more information. But I just wanted to make that announcement. We're working with DOE, we're working with the Environmental Protection Agency, the Department of Transportation, Department of Labor.

It's even in some cases some of the provisions relate to manufacturing sourcing of certain materials that are used in products that are either manufactured or used for generating renewable electricity. So we're even involved with the National Security Agencies in the federal government. So it is your all of government approach. When you hear the President say something to that effect, that's not a joke.

It's a very real and--the more chefs you have in the kitchen, things can get complicated. But we are trying to get guidance out on all of these provisions as soon as we can. In the legislation there are particular
rules that would appear to have been included primarily to support projects and activity in Indian Country. But they are also--the point I want to make is there may be projects for--I don't want to use the word set-aside, because these are not, typically they're not allocation projects.

They are tax credits so the general approach of the Internal Revenue Code is that once someone builds the thing or the project or the facility, they can claim a credit. One important innovation in the Inflation Reduction Act that's worth mentioning is that governmental entities don't pay income tax. So they don't file like a 1040 return with the IRS, so there's nothing to claim a credit. A credit is not very valuable.

One thing that the Inflation Reduction Act did for the first time to open up these incentives to entities that aren't subject to federal income taxes is to allow the entity to basically do everything that they
need to do in order to qualify for a credit. But instead of filing a tax return, essentially filing an election to be treated momentarily as you’re paying tax to the IRS and then having the IRS actually pay monies out to the tribe to incentivize the building of that facility or power plant or what have you.

There's also--much of this is focused not necessarily on, when I say facility I'm not necessarily talking about your structural buildings, et cetera. Those may be part of it, but the real focus is on the actual infrastructure, the technical infrastructure that's going to be generating electricity or creating some product or sequestering carbon out of the atmosphere, for example, that will lead to reduced overall carbon emissions.

I can go on, but I'm not sure--maybe I'll just do this. Are there any comments that the members of the TTAC have on the IRA in general?

CHAIRMAN ALLEN: Well, without a
doubt the Inflation Reduction Act and all the
credit opportunities that can lead to access to
capital, which is a huge issue for tribes in
terms of advancing our tribal business
ventures, as well as tribal operations that
could be of great value to us, is an important
opportunity. But it's also a complicated
opportunity. I think that's what you're getting
at.

So one of the things that we would
urge and encourage as Treasury continues to
unfold the guidance and the process, or maybe
it's the application process, because it's
often very difficult for our tribes to compete
against a private sector for these kinds of
credits, or even to understand clearly how we
can use them and leverage them to get capital
investment on our reservations and into our
communities. So it is without a doubt a clear
opportunity, and it's additional resources with
all its complexity that adds to the AREPA
monies with regard to investment in Indian
Country, trying to reboot our economy, if you will, and the infrastructure monies.

They can overlap, because the infrastructure can add into these kinds of opportunities, as well. And then broadband monies. There's a lot of different kinds of resources that are being made available, and Treasury has a role in collaboration with this history of departments to make this happen. So I'm not sure of the solution from my perspective, but I know that you already noted there's not set-aside. It's just where we are identified as eligible individuals, eligible candidates.

MR. VALLABHANENI: Sorry, I try to become an expert on adjectives. So I think I said mostly there's no set-asides. There is one provision that's an allocable credit. Another aspect of a lot of these credits is that they're many potential bonus credits that a particular project can be eligible for. So there would be a base credit and if you do X,
you can get an additional 10%. If you do X, you get another 10% on top of that. So you can get a large portion of a project.

It's an incentive to sort of accomplish the policy of that bonus credit, those would be allowable. But there is a—in the context of wind and solar projects, there is an allocable, I don't want to say I want to see how it can be technical, but also understandable, which the tax law doesn't always allow. The process would be for this program that we stood it up by just providing some general guidance at the end of February, and within I believe in the next couple of months there will be actual application ability.

But it is under Section 48(e) where projects that are located in certain geographic areas, which include so-called low-income communities, which is the geographic area to qualify for the new markets tax credit. So that's one category. Another category is Indian
land as defined by reference to one of the Department of Energy statutes. Then there are two other residential housing project categories, which if either of the first two, a new markets category or a tribal land project category, qualify for these other two credit categories, they would be included in one of those two residential categories.

The importance of that is the first two categories I mentioned would allow for a 10% credit increase, but these second two categories actually allow for a 20% credit on top of the underlying investment tax credit for wind or solar projects. These are focused on relatively smaller projects. I believe the capacity maximum is 5 megawatts. Each year the Treasury Department would be allocating 1.8 gigawatts.

So we believe, if you just divide 1.8 gigawatts by 5 megawatts, that's 300-something applicants. This is sort of intended to--it's going to--we believe it will be over-
subscribed. There are going to be more than 300, so we can’t just split up the baby, if you will. But there are—so there was information that was put out in February on the general thinking about how Treasury would be proceeding with categories allocating, first accepting applications, which we’re not currently doing, but beginning to allocate within certain categories.

I think the focus primarily is going to be on those residential, those two 20% credit categories. The actual—there will be a publication detailing the eligibility criteria. I’m sorry, not the eligibility criteria, the criteria for lack of a better word, choosing projects. And I think input, once that is out, input on those criteria would be useful. There are, I’m sorry for talking to myself, but that is one program that is under the auspices of Treasury and the IRS that would be an allocation.

The guidance that came out in
February did actually have certain target allocations of the megawatts between the four categories I mentioned. Again, for example, if we're talking--and if I'm remembering correctly, I know it's a pretty detailed definition in the energy statute, but projects on reservations, projects that are essentially controlled by tribal governments that are not necessarily on reservations, all of these types of projects.

To the extent that they do qualify for the residential projects, which include projects that are funded by--I'm going to screw this part up--either HUD or DOI BIA for assistance to tribal housing. Those projects also would be included in those 20% categories. So yeah, there's going to be more information and we're working with our partners at Department of Energy and elsewhere to develop that criteria. Sorry.

CHAIRMAN ALLEN: Just a couple of comments on the process of making these
resources available to the tribes. I don't know who is all involved with determining the criteria, the ranking, the scoring regarding projects that would be proposed by the tribes. And also--

MR. VALLABHANENI: That's the right word, ranking, sorry.

CHAIRMAN ALLEN: Yeah, so--

MR. VALLABHANENI: I was looking for that word.

CHAIRMAN ALLEN: So the issue to me is the eligibility. So a lot of times they would say if it happens on the tribal rez, it's good. But for us, it's not just our reservation, it's our territory.

MR. VALLABHANENI: Exactly.

CHAIRMAN ALLEN: So there's projects that would be viable, particularly when you get into the conversation about energy opportunities. The viability of projects are not necessarily on the rez. They're around the rez, they're in our territory. So whoever
writes the criteria with regard to the ranking and scoring of these projects so that we become viable in our competing for these resources.

I'm sure that the BIA will be helpful on that agenda or HUD programs, if it applies to a housing project, et cetera. That was in the details, and a lot of times it's a dime short and a day late by the time it gets to Indian Country. These policies they get unfolded and they kind of go, we kind of forgot how they should apply to Indians. So we want to make sure that we're in the mix on that agenda. I don't know if any of my colleagues have comments. Sharon?

VICE CHAIR EDENFIELD: I just have a question, and I don't remember you saying this before. Indian land is determined by whose policy?

MR. VALLABHANENI: I believe the name of the statute is the Energy Policy Act of 2005. That might not be accurate, but I can follow up with the right one. But there's a
statutory definition, I guess from 2005, that
to me seems pretty broad, but there may be gaps
or things that need to be filled in.

CHAIRMAN ALLEN: And I can't see if
hands are being raised, so I'm counting on
Josh, you can--is there somebody's hand up?

MR. JACKSON: Yeah, Will Micklin if
you want to unmute yourself and turn your video
on.

CHAIRMAN ALLEN: Will Micklin? You
said Will?

MR. JACKSON: Yes.

CHAIRMAN ALLEN: Okay, Will Micklin,
go ahead.

MEMBER MICKLIN: Thank you. Yeah, and
so the site is to 25 USC 35012 for definition
of Indian land. Unfortunately, that definition,
while attempting to be forward-looking,
excludes tribes that don't have trust lands or
tribal lands. It does include Alaska Native
Claims Settlement Act corporations, but does
not include the great majority of Alaska tribes
because they don't hold lands in trust. By that, I'm referring to around 225 of the 229 tribes in the State of Alaska.

And there are substantial numbers of tribes in the Lower 48 that don't have lands that qualify as tribal lands under the statutory reference and the current legislation that cites those as guidance. It just means that we need to be very careful that we not construct barriers to tribes in accessing the funds, the federal funds or private capital that should be available for improvement and for the legislation intended by Congress.

And where we see those barriers, how we can address those so we can resolve those, I think, largely unintended consequences of restrictions on eligibility that are so meaningful to tribes and are a substantial reason that there's a lot of, a significant amount of appropriations intended for the benefit of tribes that are often returned to the Federal Treasury, not because there's not a
significant need, but because there are these barriers to accessing appropriations, to accessing finance that are difficult to get around without collaboration and engagement between tribes and our federal partners in Congress. I'm hoping that TTAC can engage on this issue. Thank you.

MR. VALLABHANENI: Thank you, Mr. Micklin. I guess my final comment, related, but not directly related, but totally fair ball, is something that Director Abbas, Treasurer mentioned earlier about forthcoming consultation on tribally chartered corporations and I would assume other entities, as well. That is important to my understanding from just brief conversations on this topic, is that would be—not that it wasn't important a year ago, but given that there's these tax incentives to accomplish certain goals, and they do have different rules on whether you're this type of entity or that type of entity.

So I think the question about well,
what is it from a tax perspective becomes more pressing of an issue. We are aware of that, and like I said, the ambassadors of Indian Country have made us aware of that. The TTAC has made us aware of that. So we are working to—I can't say that when that guidance on the elective pay or transferability of credits, et cetera, comes out I can't say that this will be out there on the same day or something like that. But it is something that we are hoping to actually take real action on this calendar year.

CHAIRMAN ALLEN: That's very encouraging. As we talk about these different ventures, the majority of us, if not all of us, conduct our business through our corporations. It's a protection of our liability--

MR. VALLABHANENI: Absolutely.

CHAIRMAN ALLEN: —with regard to tribes' assets, resources, et cetera. In our judgement, most of them are protected by our sovereign immunity, et cetera. But with corporations, we engage in limited waivers in
order to engage with the business sector to advance different kinds of projects, whatever the projects are, whatever is authorized. So that standing is critically important to move the agenda forward.

I don't know, this is outside my wheelhouse, if you will, if the credits can be a value to our corporations. But if they're tax-exempt, there is some ambiguity there other than to leverage it with the investors or partners that we may engage with. So getting that cleared up is helpful. Quite a few of our sister tribes have Section 17 where that's clear from the IRS perspective. But because the tribal charters are still out there being discussed. We just want it dealt with and recognized that it's under our authority. It's potentially a lost opportunity.

MR. VALLABHANENI: Thank you. Are there any other federal agency folks who would like to share some thoughts?

MR. JACKSON: Yeah, Julie with IRS is
on the line. I just unmuted her so she should be able to make comments.

   MR. VALLABHANENI: Julie?

   MS. HANLON-BOLTON: Hey, I'm sorry. This is Julie.

   MR. VALLABHANENI: There you go.

   MS. HANLON-BOLTON: Just trying to figure this out. I'm sorry. What was the question again?

   MR. VALLABHANENI: Did you want to say anything?

   MS. HANLON-BOLTON: No. We have a fabulous team in Income Tax Accounting that takes tribal issues and affairs very important. Lisa is our expert, along with Karla Meola and some of our other attorneys. So we'll continue to work on all the issues that are within our jurisdiction and maybe some others over the next few months.

   MR. VALLABHANENI: All right, thanks. I'm going to turn it over--I'm going to stop the torture of not having Chairman Allen speak
because I know it's a little difficult for him sometimes.

MR. JACKSON: Krishna, real quick, we have Morgan Rodman, I believe on the line with White House Council on Native American Affairs.

MR. VALLABHANENI: Okay, sorry about that.

MR. JACKSON: There he goes.

MR. VALLABHANENI: There you go. Welcome.

MR. RODMAN: Hello? Hi, thank you, Krishna, and then thank you Chairman Allen and the other committee members. Hello, Treasurer Malerba. Just a quick update on the White House Council on Native American Affairs. For those who may not be as familiar with it, it is an interagency body that is co-chaired by Secretary Haaland and Ambassador Susan Rice, who has the Domestic Policy Council. The other committee members of the White House Council are the secretaries and other senior administration officials across the government.
The Council meets at least three times a year, including engagement sessions between Cabinet members and tribal nations. We'll be scheduling those throughout the year. We had three of them last year with I would think pretty measurable success, having that unscripted dialogue between the Council, tribal leaders to influence the direction of policy-making at the highest levels of the federal government.

There are six committees on the White House Council on Native American Affairs. I heard Krishna mention the whole of government approach when it comes to issues important to this committee. The Council is the embodiment of that whole of government approach when it comes to tribal nations, tribal communities, and individual native concerns. One of the committees that may be the most relevant to this discussion is the Economic Development, Energy & Infrastructure Committee.

I heard Chairman Allen mention the
access to capital initiative, and that is one of the central initiatives of the Economic Development, Infrastructure Committee. Treasurer Malerba and Fatima are involved in that. There was a panel, or an engagement session you might call it, at NCAI last month. There will be another panel at the Reservation Economic Summit next month on access to capital. Department of Commerce is also very active in this.

And really the three pillars of the access to capital initiative are promoting the awareness, the access and the utilization of federal funding across the government. Of course, including the resources of the Bipartisan Infrastructure Law and the tax credits mentioned in the Inflation Reduction Act. Those are part of the access to capital, and really connecting tribes, tribal businesses, Native entrepreneurs with the resources in the most effective way possible.

There are a number of specific
elements of this initiative that we're getting off the ground. All of this can be found on the White House Council on Native American Affairs website. There is also a directory on that website where you can find representatives of the different departments and agencies who push these matters forward. But wanted to give you just a quick update.

If there are issues that are important to this committee that you would like to disseminate or at least raise to interagency level, whole of government level, then again, Treasurer Malerba is very active in the council, as is Fatima. So that's one way to get issues before the full council committee is to use that entryway there. Of course, I'm always happy to engage, as well. I think that's it. If people have questions, happy to take that.

CHAIRMAN ALLEN: I have one, Morgan. I was trying to pull it up really quick before you finished. The six subcommittees on the council deal with different subject matters.
I'm just sort of hoping, assuming, that one of them is relative to economic development. If so, there's a number of issues that are on our agenda that I think that we need help as we're trying to work with Treasury and the IRS with respect to tribe sovereignty and our jurisdiction.

So there's a number of different areas where we get concerned about do we have the right advocates in the right places. One of my quick examples is the Indian Trader Act, which has not been updated in its regulations since I think '59, if I remember the dates right. It's relative to the kind of economic activities that can happen on reservations. It could tie into taxation authorities and jurisdiction.

So on the one hand, we have that under the authority of the Bureau of Indian Affairs. And then there's the role of the solicitor in Interior. Then we have to roll over into the Department of Justice. Do we have
anybody over there that's specifically identified that is going to advocate and defend tribe sovereignty and our jurisdiction? I don't think we do. I think that it falls under that Environmental and Natural Resource Division over there in Justice.

So in your various discussions with the parties that are involved in economic development, are we talking to the right people to help us determine what authority the administration has to help clearly define our authority and jurisdiction. So a lot of these conversations we're having here is not just access to capital, but it's also the taxation jurisdiction issues that we wrestle with when states, local governments or even federal government tries to impose any kind of taxation activities in our jurisdiction.

I just want to throw that out. I don't know if that is in that subcommittee or not, and some of these issues that I know is going to be discussed among our tribal
caucuses, including NCAI, NAFOA, etc. I don't know if you have any thoughts or insights on that activity?

MR. RODMAN: I appreciate that, Chairman Allen. I think what you've raised is a good example of the cross-cutting nature of these issues, maybe raised jurisdiction. At first blush, one might think jurisdictional issues fall in the Public Safety and Justice Committee. But given the cross-cutting nature of that issue, including for economic development, tax issues, that's what the council is there for, to make those connections.

And so as, for instance, the Indian Trader Act, if that is an issue that gets pushed forward in the council and if it starts in the Economic Development Committee, then when it came to those jurisdictional questions, we would be sure to bring in DOJ. DOJ is very active in the White House Council on Native American Affairs. There is an appointee in the
Deputy Attorney General's Office who is in many of these discussions. So I would say yes, DOJ is active.

If you're asking for a specific Native appointee in DOJ, that is a different question. But the connections are there. If you have an issue, you bring it to us, we will push it forward.

CHAIRMAN ALLEN: Thank you. I don't know if any of my colleagues or those on Zoom have any questions for Morgan?

MR. RODMAN: Chairman, I see that Will Micklin has his hand up, Vice President Micklin.

CHAIRMAN ALLEN: Will?

MEMBER MICKLIN: Thank you. Thank you, Mr. Rodman. Greetings to you, good to see you. I am sure the White House Council is wrestling with the current issues concerning permits for environmental and rights of way that our tribes have implications with broadband or energy infrastructure or
transportation. A lot of those projects have access issues over federal public lands, which predominantly are contiguous to or near tribal lands.

That's illustrative of a number of interagency issues. One anecdote I'll give you is I recently participated in the EDA tribal consultation on tech hubs and the distressed area recompete pilot program. The issue arose, however, that in order to improve tribal economies and attract partners to tribes in tribal communities, there has to be some consideration of dual taxation issues. EDA has not really discussed those, nor is it within their wheelhouse.

I think these and other matters are important discussions, as Chairman Allen has suggested, where there needs to be interagency consideration and either an administrative program or policy in order to address these issues which are really at the heart of developing tribal economies. It is persistently
difficult to attract businesses and employers to reservations, much less build tribes themselves as enterprise employers.

If we don't deal with the issue of dual taxation, we don't deal with the issue of infrastructure deployment onto tribal lands that can be across federal public lands or local state jurisdiction lands. So I'm hoping that this becomes or is a priority topic for the White House Council, because individually the departments and agencies that are our federal partners individually, they're just not capable of resolving these issues. It really takes what is this White House Council appropriately empaneled to address these issues.

I am happy that they have you expertise at their disposal, so it's not for a lack of expertise. But we really need to get these topics on the agenda because anywhere from the CARES Act to the American Rescue Plan Act to the CAA of 2021, the IIJA and the IRL,
all those have deadlines for expenditure of funds and we are fast approaching near-term issues. Tribes are responding by, for instance, developing tribal charter.

Tribal corporations chartered under tribal law or Section 17 corporations, and we need certainty as to the viability and the use of those organizations and the ability to monetize both the credits available under legislation, as well as access to those funds. So I think this is going to be a furious and intense effort if we're going to meet, make some decisions and provide some relief prior to the deadlines imposed under federal law.

So thank you for taking on that task. Sometimes it's a thankless job, but I thank you. We've seen your efforts over the years and we are confident that you can help us carry these issues forward. (Native language spoken.)

MR. RODMAN: Those are very kind words, Vice President Micklin. The points that
you raised, especially dual taxation, I know that Department of Treasury colleagues are there, leadership is there, in addition to Department of Commerce. That is a conversation that's been had very actively. I've received your comments, they've been noted. One recommendation I would have, too, in the formal mechanism of this Treasury Tribal Advisory Committee, if there are recommendations to the Council from this committee, I think that's something to consider.

That helps our efforts on the White House Council side track these are the priorities that tribal leaders are saying to us that we should be dealing with. Which I did hear you loud and clear, Vice President Micklin, on your points, so thank you for that.

CHAIRMAN ALLEN: Any other questions for Morgan before he signs off? Is there anybody else Josh? Any online? No.

MR. JACKSON: Not for Morgan, it looks like.
CHAIRMAN ALLEN: Okay, all right. Well, Morgan, we want to thank you. We appreciate—oh I'm sorry. We want to thank you for your great work. We're well aware that the Council and the six subcommittees really keep you busy, a lot of issues on your plate and we totally understand that. Thank you for your advocacy for tribes and our sovereignty.

MR. RODMAN: Always a pleasure, Chairman Allen. Thank you so much.

MR. JACKSON: Chairman Allen, we have Rachel Levy with the IRS has also raised her hand to speak to provide updates, as well.

MR. VALLABHANENI: Rachel, are you there?

MS. LEVY: Hi, can you hear me?

MR. VALLABHANENI: Sure, go ahead.

MS. LEVY: You can? Okay, excellent. I'm having some difficulty with my Zoom. I just wanted to comment that I'm Rachel Leiser Levy. I'm the Associate Chief Counsel with EEE, which is one of the sister offices to IPNA, where you
already heard from Lisa Mojiri-Azad, and EEE, which is Employee Benefits, Employment Access (audio interference) organization, also has jurisdiction over several issues relating to Indian tribes under the Code and including tribal pensions.

So nothing, no particular updates to provide from my office. I just did want to express my thanks to all the TTAC members, apologize that nobody from my front office could be there in person today. But we do have some members of our team sitting in the audience and taking notes and listening as am I and my deputy. So wanted to introduce ourselves, let you know that we're here and participating, and very much in listening mode. And that's it.

MR. VALLABHANENI: Thank you. Before moving to--well, let's just move to the next order of business here. Pursuant to the bylaws of the TTAC, the members wish to extend the, well, to continue the prior subcommittees or
existing subcommittees, which are the Subcommittee on General Welfare Exclusion, the Subcommittee on Dual Taxation, and the Subcommittee on Tribal Pensions. Are there other subcommittees that the members may want to add to that list?

CHAIRMAN ALLEN: I don't think so. Just those three committees, correct? I think Stephanie was prepared to make a motion to extend the committees' charge, is that correct?

MEMBER WILLIAMS: Sure, I'll make that motion.

MR. VALLABHANENI: Okay, is there a second for the motion?

VICE CHAIR EDENFIELD: I'll second.

MR. VALLABHANENI: Okay. I will go down the roll call here. Just indicate aye or yes or no or nay, however you please. Chairman Allen.

CHAIRMAN ALLEN: Aye.

MR. VALLABHANENI: Vice Chair Edenfield?
VICE CHAIR EDENFIELD: Aye.

MR. VALLABHANENI: Rebecca Benally? I'm not sure she's on. Vice President Micklin?

MEMBER MICKLIN: Aye, thank you.

MR. VALLABHANENI: Thank you. Ms. Williams?

MEMBER WILLIAMS: Aye.

MR. VALLABHANENI: Ms. Swift?

MEMBER SWIFT: Aye.

MR. VALLABHANENI: Thank you all. So I guess the subcommittees are continued or reinvigorated. The next order of business is to request any of the members of the TTAC who would wish to identify a technical adviser as their technical adviser, or perhaps even for the subcommittees an adviser if they would like to make a motion.

CHAIRMAN ALLEN: I think I would like to nominate Dale White and Telly Meier to our Dual Taxation and Tribal Pension subcommittees.

MEMBER SWIFT: I'll second that.

MR. VALLABHANENI: Now it's
unfortunate for me that I don't get a vote, because I might have to question Telly Meier nomination. That's strictly a joke.

CHAIRMAN ALLEN: We did vet him, so we think his character is of good standing.

MR. VALLABHANENI: I take your word for it, and I have no doubt of his character or his expertise, and wish him luck in supporting the subcommittees' work. So with a first and second motion, I'll go down the roll. Chairman Allen?

CHAIRMAN ALLEN: Aye.

MR. VALLABHANENI: Vice Chair Edenfield?

VICE CHAIR EDENFIELD: Aye.

MR. VALLABHANENI: Rebecca Benally?

Vice President Micklin?

MEMBER MICKLIN: Aye.

MR. VALLABHANENI: Ms. Williams?

MEMBER WILLIAMS: Aye.

MR. VALLABHANENI: Ms. Swift?

MEMBER SWIFT: Aye.
MR. VALLABHANENI: Okay, thank you very much. I'll ask Chairman Allen the question, before moving to updates by the subcommittees, any other business you'd like to address?

CHAIRMAN ALLEN: The only thing, I want to circle back, if I might, on the federal updates with Richard on social security. Sharon and I, who have engaged with Nancy and Renee out of the social security office on that issue of negative impacts by tribal programs that serve our citizens that we end up reducing their SSI social security payment. Which we know they've been working hard at it and trying to clear it up.

So we want to make sure that that is, we're working hard at communicating the opportunity where they can call so that that does not cause those impacts. We know it's been happening, and we're delighted that you've come on board. We think you know a little bit about Indian Country, so it's really good. And
actually, in fairness, Nancy and Renee have been doing a great job of working hard at getting SSA on board. We don't know what else needs to happen to avoid those unintended negative consequences to our tribal citizens.

MR. LITSEY: Thank you, Chairman Allen. Yes, they have been working on that and they're bringing me up to speed on the issue. I know that some of the things that have happened in the past is it affects SSI recipients, and we don't want that to happen. It looks like we're working through our general counsel's office to make sure that any sorts of benefits that are given to tribal members, that it doesn't impact their SSI.

CHAIRMAN ALLEN: Sharon?

VICE CHAIR EDENFIELD: Thank you, Mr. Litsey. I actually met you on Teams, but I was the sunset screen, not my face, so it's nice to meet you in person. Yeah, this has been a big issue for our tribe, as you're well aware because I think I mentioned it when we did
meet. Now I'm starting to get calls because SNAP programs are reducing benefits. So our tribal citizens that are getting SSI benefits are really feeling it now because their SNAP benefits are being reduced.

I just want to point out social security is not the only one. That's just kind of where the committee started was with social security. But this is with all of our federal partners. Anybody that uses income based on what their needs are for benefits through those federal programs, they all need to be exempt. But we just picked social security because that's who we heard the most from with our tribes. So I thank you for working with us. I know Nancy and Renee have been wonderful to work with.

I look forward to this finally coming to a resolve. I was hoping it was going to be done by the time my term is up with TTAC. But anyway, I'm happy to meet with you, and you will see and hear a lot from our subcommittee.
But thank you.

MR. LITSEY: Thank you, and I look forward to that.

CHAIRMAN ALLEN: Are there any other issues that want to be raised before we move into the subcommittee updates, correct?

MR. VALLABHANENI: Yes, sir.

CHAIRMAN ALLEN: Did we have anything that we had to--technical advisers? Was that supposed to be approved? That's taken care of, correct, Stephanie?

MEMBER WILLIAMS: Yes, it was just the subcommittee members.

CHAIRMAN ALLEN: Okay. All right, any issues by Will or Jean that you want to raise before we go into the subcommittee updates?

MEMBER SWIFT: I'm all set, thank you.

CHAIRMAN ALLEN: Okay, Will?

MEMBER MICKLIN: Chairman, can you hear me?

CHAIRMAN ALLEN: Okay. Well, I just
want to say--did you have something more, Will?

MEMBER MICKLIN: I just wanted to underline the prior discussion on the topic of tax administration and the benefit we receive from ITG, and our discussion of yesterday that the improvements to tax administration, the interface between the taxpayer and, in this instance, tribal taxpayers, tribal citizens and tribal governments with the process through notices and the difficulty in regular context in resolving issues, and the experience and education and training of that regular process without the intervention of ITG is really in need of attention.

We appreciate all that ITG does. I think to resolve this we'd have to stress ITG beyond their capacity. So it, I think, is important that we renew our engagement on the issue of tax administration, the ability for the frontline workers and supervisors to engage with both tribal citizens and tribal governments on issues that have resulted in
notices, and what recourse there is for intervention when that engagement is not sufficient to resolve issues. I know there is a plan and a process underway to improve that customer service engagement, but it is an issue for tribes. Thank you.

CHAIRMAN ALLEN: Thank you, Will. I don't think I have anybody else that wants to make any comments. So I'm thinking, Krishna, that we should just go into the updates on the subcommittees.

MR. VALLABHANENI: Sounds good to me, sir.

CHAIRMAN ALLEN: All right, well, let me kick it off with the General Welfare and then I'll ask Sharon to chime in. We had some just informal tribal updates, just to talk about where we are and hopeful that we can move forward as we mentioned to Lisa, that we would like to be able to schedule a work session to go over the comments that were provided. We would count on Lisa and Fatima to help us
orchestrate a scheduled time.

It may take a couple of sessions. Going through 60 or so comments that will take us a little while to work our way through it, our views, our observations about it. So at least we could try to set one up and see how far we can get down that list and talk through it. Then I know that, Lisa, you had mentioned a couple times now that there's some questions you have about how we read our recommendations to what goes into the guidance, the regulations that is. So we're looking forward to that. We've talked our way through it, and so I think we're geared up for that conversation.

Outside of that, I don't have any other updates. I can't remember in our last conversation, Sharon, if there's anything I'm missing in terms of our discussion. We're just anxious to move it, to move forward because we're getting pressure from our colleagues. Sharon?

VICE CHAIR EDENFIELD: Yeah, we just
didn't know what the next step was going to be because our hope was it was going to come back to our subcommittee to be able to see what was being questioned or not understood. So that was very refreshing, I have to tell you, for that consultation. So we look forward to this work group in our subcommittee, so thank you.

CHAIRMAN ALLEN: I would leave it at that as far as our update. We will circle back to you and Fatima and set up some dates so that we can begin that conversation. Outside of that, I don't think I have anything more. Any questions from the committee? Stephanie, Will or Jean? Okay, I hear none.

MEMBER MICKLIN: Chairman?

CHAIRMAN ALLEN: Yep, Will?

MEMBER MICKLIN: So just a question of in the past we've discussed issues on audits and oversight. I think that's a sub-component of the question I just raised on tax administration and the outward-facing engagement with the tribes and tribal citizens.
There are components of that both in General Welfare and in Pensions. Is it safe to say, Mr. Chair, that we're addressing those questions as a general matter on tax administration?

CHAIRMAN ALLEN: Lisa?

MS. MOJIRI-AZAD: May I suggest at least, as you know, there's an audit suspension currently under GWE for tribal members. So that's an issue that we can certainly have some dialogue on with our IRS colleagues there. I think Rachel would probably want to address, Rachel Levy, some of your concerns with the plan audit, the pension plan issues. But I think for the Indian general welfare issues we first need to have guidance and some training before any of the examination and the audits could move forward. So hopefully that's helpful.

CHAIRMAN ALLEN: Do you or Rachel have ideas about how we would go about the training when we get to that point? Have we had any conversations?
Carman?

MS. ZUCKER: I think at this time, I second what Lisa has said, which is that we'd like to see a coming of, a meeting of the minds on the regulations. And then once the regulations are in place, we can have a discussion with Treasury about the training to our specialists.

CHAIRMAN ALLEN: And a schedule, I'm assuming. I'm participating in some sort of training. It must be orientation for new agents. Is that what it is? Later this month, I think. So typically they called on me to talk about Indian Country 101, I guess, put it that way. But I sort of wonder when they do do that, that do they have any kind of refresher processes or orientation--not orientation, but you know what I mean?

You hear about it once in an orientation and maybe it's a half an hour or an hour, something like that, but then quickly you forget. It's a retention question about who we
are when those agents show up on our reservations, or if they're auditing our people, which is an issue for many of us.

MS. ZUCKER: So Chairman Allen, I think I had mentioned in my comments that whenever we have new hires to ITG, we provide a week-plus long training on protocols and dealing with federal Indian law and some of the basic principles. Often we'll ask our Treasurer, yourself, Indian tribal leaders to come in and speak about customs, culture, government-to-government relationships. We're also going to be having an ITG-wide CPE this year, and so at that point we too will have a session, a refresher on working with tribal governments.

CHAIRMAN ALLEN: Good. That's good to hear. Lisa, were you going to add anything to that?

MS. MOJIRI-AZAD: Yes, if I may also. Generally once we issue guidance, we tend to go in and modify what's called the Internal
Revenue Manual, which is really the guidebook for our agents and our revenue agents. So I would expect at some point we will be visiting the IRM provisions of tribal issues, as well as general welfare issues for Indian tribes.

CHAIRMAN ALLEN: Okay.

MS. MOJIRI-AZAD: So that's something that I think would be in the near future.

CHAIRMAN ALLEN: Okay. Yeah, Sharon?

VICE CHAIR EDENFIELD: So the internal guidance, is that available for people outside the agency? I only ask that question because I had attended a training when GW was first on, and the trainer was telling us that the cultural aspect of GWE, that the only thing that could be exempt was shamans, and we all said no. So I had to reach out to Christie Jacobs and tell her, you need to be talking to the staff and whoever that's doing this training, that that's not the case.

So after the training, they got clarification, because I asked them where are
you getting this from? It sounded to me like it was an internal manual or guidance or something. So I was just wondering if that's available. So that way tribes would know what's in it that they're looking at.

MS. MOJIRI-AZAD: Yes, and actually something we're doing as part of our working group is we're working with our ITG colleagues to identify those types of provisions to see what needs to be corrected, what needs to be updated, what needs to be clarified. The Internal Revenue Manual is available online. It's public information. But again, I suspect it doesn't have a lot of information right now on Section 139D. It really shouldn't because there's no active audit activity. So it's something we're looking at and updating, I hope.

CHAIRMAN ALLEN: That's great. Sharon is absolutely right. It's not just shamans. Shaman is a religious practice that we often, well, we regularly compensate. But there are
other kinds of religious practices in my area, shakers. But there's other traditional cultural practices that we often compensate those who are knowledgeable and they teach the younger, not just younger generation, teach a lot of our people who don't know how to do certain things that are traditional cultural activities.

I think that's what Sharon is getting at, is it's a lot more complicated. We're trying to--this is why we want to defer to the tribes because we couldn't, when we talked about it as a committee in our advisory, we couldn't just list them. If you list them, you're going to miss something that's unique to the Iroquois Confederacy Tribes or to Great Plans or to us up in the Northwest, et cetera. If you go to Alaska, Inupiats, on down the line.

So I'm think I'm getting the point is it's unique and it has to be driven by our people. Now we would expect that our safe harbor codes would identify the kinds of
activities that we think are appropriate for compensation for the service that they provide to the community or the people.

MS. MOJIRI-AZAD: The term safe harbor seems to have given folks a lot of, I think, challenge. Both in the comments, we'd asked about safe harbors, and as you know, there's safe harbors currently in the revenue procedure. So in terms of safe harbors, if I may suggest we hold off on those discussions, because one challenge that I think both the IRS has, as well as tribes, is the earlier revenue procedure didn't really set out specific rules, and yet it just went into safe harbors.

And something that the comments indicated to us is the safe harbors appear to confine them by saying this is all you can do. Whereas, I don't think that's what was intended.

CHAIRMAN ALLEN: No, that's correct.

MS. MOJIRI-AZAD: So to your point about safe harbors, you're absolutely correct,
and some of it might just be semantics. Maybe we don't--maybe the word safe harbor isn't the proper word, but maybe special rules or additional rules. But again, those are the types of details that we would really benefit talking to your subcommittee about. And you may recall in the TTAC draft, there was, I think, two sentences having to do with the interaction of Section 139D, having to do with Indian health benefits and the interaction with general welfare benefits.

So again, those are the types of details that we would really benefit in talking with your subcommittee and learning more about them. That has come out in the comments is that we need to learn more.

CHAIRMAN ALLEN: I would agree. It's kind of easy to jump, use that safe harbor. It is a phrase we have picked up and translated into the codes. And for us it will just be codes. We're all establishing codes and we are urging every tribe to have some set of codes
that outline the various benefits that we provide to our citizens. And they are, they will vary from traditional kind of stuff to just domestic assistance kind of programs and on down the line.

Okay, fair enough. Any comments or questions here before we move on? So we have a lot to discuss, there's no question about it. So we're looking forward to that.

MEMBER MICKLIN: Mr. Chair?
CHAIRMAN ALLEN: Yep, Will?
MEMBER MICKLIN: I appreciate those comments. Thank you. Those are insightful. Just a question. There is the moratorium on general welfare exclusion audits, but as well, since this is--the whole question is broad, is there as well an effective moratorium on other audits that are not specific to tax deficiencies in particular, but generally could implicate GWE or other issues? I'm just wondering about the effect of the moratorium on all audits that are not directed to a specific tax deficiency or
filing deficiency.

CHAIRMAN ALLEN: Any comments? Carman?

MS. ZUCKER: Perhaps I'm not understanding the question that well, but when it comes to GWE, there is a moratorium. So we will not examine, even tangentially, something that has to do with GWE.

CHAIRMAN ALLEN: Okay.

MS. ZUCKER: I hope that answers the question, Will, Mr. Micklin.

MEMBER MICKLIN: Sorry, I believe the concern is in ATNI and NCAI recent resolutions that are asserting that there's a broader implication to audits resulting from the GWE moratorium that is--sorry, I'm trying to read the actual therefore be it resolved--the oversight in audit exam and tax collection activities that are at issue and calling for an audit oversight subcommittee to provide a standing mechanism to ensure that the policy is consistently executed.
So it's an issue and I think we can, Mr. Chair, follow up on it between now and the next meeting to address the questions on audit and define the concerns and the response in a coherent fashion other than just a quick back and forth right now. So if we can keep that as a placeholder for our next meeting, we'll have a more deliberative session on this topic. Thank you.

CHAIRMAN ALLEN: Yeah, thanks Will. You have us at a disadvantage. I can tell you're reading another screen at the same time you're talking to us. So yes, we'll put a place-marker on it, and that's one of the advantages if we have to do it by Zoom. We'll be able to share on the screen the subject, references to either the law or existing guidances, if you will.

So okay, we have plenty to discuss and we'll set it up so we can talk through the draft regs, the comments, and these additional points like Will's raising. All right, so let's
move on if it makes sense, Krishna. Dual taxation, and so dual taxation. Jean, are you going to—who's going to lead this? Stephanie or Jean?

MEMBER SWIFT: That's correct.

CHAIRMAN ALLEN: I forgot who's on this committee? Jean or?

MEMBER SWIFT: Then Rebecca Benally.

CHAIRMAN ALLEN: Oh, Rebecca, all right. Go ahead, Jean, I'm sorry.

MEMBER SWIFT: Very good, thank you, Chairman. So yes, myself and Rebecca Benally co-chair the Dual Taxation subcommittee. As I mentioned earlier when the Deputy Secretary was here, a report was submitted back in December of 2019, and we had a re-consultation on February 28th. We feel that was well-attended. We did receive some new comments from tribal leaders.

The comment period is open until the end of March, and at that point we're working with Treasury to make sure that we can get kind
of a compilation of all the comments that were received. The plan essentially will be to create basically just an addendum to the report that can be attached to the existing report just to refresh the issues and to bring forth any new concerns or recommendations that we receive from comments. We also want to make a distinction between legislative and administrative fixes that are being recommended, as well. That's all I have at this time.

CHAIRMAN ALLEN: Okay, any questions for Jean? I do know, just an observation from my end, Jean, I know that the idea of using the base report on dual taxation parity is a solid document. The additional work that you guys are engaged on supplementing it with regard to next steps and what we can do to solidify our jurisdiction and authority when it comes to this topic, that's what I was raising with Morgan, that without a doubt and what some of the other departments can do, Justice and
Department of the Interior, as well, to assist us in this endeavor.

So look forward to the additional work that you guys are going to work on. Any other comments? If not, then we'll move to the pensions. Stephanie, are you or Will going to lead off?

MEMBER WILLIAMS: Co-Chair Will Micklin will provide a report.

CHAIRMAN ALLEN: Okay, Will, go ahead.

MEMBER MICKLIN: Thank you, Mr. Chair. The Tribal Pensions Subcommittee reviewed the project plan and report of the Tribal Pensions Subcommittee previously drafted. We updated it for current events and in part legislation that has occurred in the interim period. We reviewed the legislative process whereby the Congress has and is now contemplating remedies that we have proposed in the report that are supported by the various inter-tribal organizations and tribes in Indian
So as the result of that effort, we have today will be putting forward, or Co-Chair Stephanie Williams will be putting forward a motion with three parts, or three motions, however it's considered, that will be looking to adopt the report, put it out to publication and consultation, and then to look for an administrative moratorium on the enforcement under the pending guidance, and also to engage with the Department of Labor in our recommendations since the jurisdiction is under Department of Labor.

It was a productive effort, a great team on Tribal Pensions that has contributed. Each of them contributed significantly and I thank Co-Chair Stephanie Williams for her leadership in this effort. I think once we take our actions today, we will move forward with the next phase in this topic. Thank you, Mr. Chair.

CHAIRMAN ALLEN: Stephanie?
MEMBER WILLIAMS: Mr. Chairman, I do have three motions that I'd like to present to the committee.

CHAIRMAN ALLEN: Okay.

MEMBER WILLIAMS: The first one being the TTAC Subcommittee on Tribal Pension hereby motions for the full Treasury Tribal Advisory Committee to 1) to adopt the draft Tribal Pension Subcommittee Report and request publication on the Treasury website with solicitation of tribal input.

CHAIRMAN ALLEN: Okay.

MR. VALLABHANENI: Is there a second to the motion?

MEMBER MICKLIN: I second.

MR. VALLABHANENI: All right, thank you.

MEMBER WILLIAMS: Thank you, Will.

MR. VALLABHANENI: I'll go down the roll. Chairman Allen?

CHAIRMAN ALLEN: Aye.

MR. VALLABHANENI: Vice Chair
Edenfield?

VICE CHAIR EDENFIELD: Aye.

MR. VALLABHANENI: Rebecca Benally?

Vice President Micklin?

MEMBER MICKLIN: Aye.

MR. VALLABHANENI: Thank you. Ms. Williams?

MR. JACKSON: Turn your mic on, please?

MEMBER WILLIAMS: Aye.

MR. VALLABHANENI: Ms. Swift?

MEMBER SWIFT: Aye.

MR. VALLABHANENI: Thank you. All right. Motion is adopted. Second motion?

MEMBER WILLIAMS: Thank you, Committee. The second motion that we bring forward is to support negotiation of an administrative moratorium against enforcement of non-governmental rules against tribal plans pending guidance under the Pension Protection Act of 2006 and legislative efforts for equal government status, including the elimination of
the essential government functions and commercial activity tests.

CHAIRMAN ALLEN: I'll second it.

MR. VALLABHANENI: Okay, sir. All right, Chairman Allen?

CHAIRMAN ALLEN: Aye.

MR. VALLABHANENI: Vice Chair Edenfield?

VICE CHAIR EDENFIELD: Aye.

MEMBER MICKLIN: Is the microphone on? I can't hear.

MR. VALLABHANENI: Mine? Oh sorry. Vice Chair Edenfield? Oh.

VICE CHAIR EDENFIELD: Aye.

MR. VALLABHANENI: Vice President Micklin? Oh it looks like he's--there he is. Mr. Micklin?

CHAIRMAN ALLEN: Will, are you on mute?

MR. VALLABHANENI: No, I think his signal--

CHAIRMAN ALLEN: He is?
MR. VALLABHANENI: It looks like--
CHAIRMAN ALLEN: Thumbs up works.
MR. VALLABHANENI: Yeah.
CHAIRMAN ALLEN: Oh thumbs up. Josh said he gave a thumbs up.
MR. VALLABHANENI: Okay, thank you.
Ms. Williams?
MEMBER WILLIAMS: Aye.
MR. VALLABHANENI: Ms. Swift?
MEMBER SWIFT: Aye.
MR. VALLABHANENI: All right, the motion is adopted. And the third motion?
MEMBER WILLIAMS: Thank you, Committee. The third motion is to request Treasury to coordinate the administrative moratorium with Labor to ensure consistency and meaningful consultation.
CHAIRMAN ALLEN: I'll second that motion, as well.
MR. VALLABHANENI: Okay, thank you.
Chairman Allen?
CHAIRMAN ALLEN: Aye.
MR. VALLABHANENI: Vice Chair Edenfield?

VICE CHAIR EDENFIELD: Aye.

MR. VALLABHANENI: Vice President Micklin?

MEMBER MICKLIN: Aye.

MR. VALLABHANENI: Thank you. Ms. Williams?

MEMBER WILLIAMS: Aye.

MR. VALLABHANENI: Ms. Swift?

MEMBER SWIFT: Aye.

MR. VALLABHANENI: Thank you. The third motion is adopted.

MEMBER WILLIAMS: Thank you.

CHAIRMAN ALLEN: Okay, that pretty well wraps up the pension update?

MEMBER WILLIAMS: Yes, thank you.

CHAIRMAN ALLEN: You guys have been busy. Well, Krishna, I guess I'll turn it back over to you.

MR. VALLABHANENI: Sure.

CHAIRMAN ALLEN: I think we go into
public comments?

MR. VALLABHANENI: Yes. I'm going to--
-I'm not aware of any individual previously indicating that they would want to present comments. If that's wrong, I'll turn it over to--

MS. ABBAS: That's right, so we're going to first go to those in the room, and if anybody does want to make public comments I think this is the microphone up there, so we can get it for the folks on Zoom. So tribal leaders and then tribal representatives in the room, and then we'll go to the virtual attendees.

CHAIRMAN ALLEN: And we need them to introduce themselves, correct?

MS. ABBAS: Yes, and introduce yourself for our record. Councilman Cagey?

MR. CAGEY: Henry Cagey with Lummi Nation. I think I'm on the subcommittee for dual taxation. Mr. Chairman, one of the things that we wanted to bring your attention to is we
waited a long time for this Treasury thing to happen. I think we're into Year 4, Year 5 now. Mr. Krishna, we'd like to see a plan, a short-term, long-term plan here and what's going to happen these next two or three generations for our people and our businesses.

There's very little attention to the businesses that are on the reservations. You've got the tribal corporations I think you're going to address, but it's the rest of the businesses you guys got to think about. We've got (audio interference) folks here from a fuel distributor here that are looking for some clarification on what's going on with our fuel sales. There's a lot of things that I think you guys got to think about for the small business to grow.

Our economies have not changed a whole lot since we started. We created this General Welfare Exclusion to get in the door, and we're in the door now. We want to see some better policies designed to build our economy.
What does that look like? One of the things we want to see is what are the barriers? There was an ICE bill that was passed--what's that number again, Rob? We have a bill that was passed two years ago, 116-261.

That was a bill that was passed by the Senate and the House. Within that bill there are some barriers that the administration was supposed to carry out to look at the barriers and what we have in economic policy. Today we haven't seen anything from that. We'd like to see some clarification, at least on what Congress is asking on that bill. Is Treasury going to take the lead on it, or is it going to be the Bureau? Is it going to be Commerce?

Somebody has to take a lead on getting those barriers identified for economic prosperity. This whole thing is designed--we want the ability, as you said earlier in your comments, is to recognize our sovereignty. Without that, we're still at the mercy of these
dual taxation issues. Give us a chance to really look at keeping our own taxes. I've been doing taxes a long time. You look at the money we're paying back United States, we're probably paying back in more than we're getting.

As you mentioned earlier, this $300 billion is probably a drop in the bucket to what we paid back. So we really want the ability to keep our own taxes. We want the ability to grow, and we want the United States to support the things that we need to do on the reservation. Ron mentioned the Trader Status Act. We brought that forward three or four years ago now, and we want some ability to get that Trader Status on its feet because again, we're seeing that the intrusion of the states continue to reach in and take what they think is theirs.

So we need some help with that. I think as Treasury you should be joining us, but it's also the other agencies. The Bureau, where is the Bureau with you guys? How come the
Bureau's not here? They play a big role on this issue, on our lands. They should be at the table here giving you guys reports on why we can't have economic growth. Where is that? Where is Commerce? Why aren't they at the table with you folks?

You've got a lot of agencies that tie to what you're doing. I recommend the Committee really look hard on what you're doing. You've got social security, but that's as far as I've seen you go. If you're going to grow our economy, you've got to bring all the people in to help make that happen. I'm glad the White House was here to really look at the issues they're doing. But access to capital, we've been talking about that 40 years.

I don't know what's different this time. Access to capital is not what we want to see, it's access for our businesses to grow. The tribes have no problem getting capital. It's the small businesses that need help. So really think about how you guys want to work
with that issue, but we've got no problem going
to borrowing money from the bank. It's the
small businesses that need help, but their
hands are tied because of their land.

Their hands are tied because they're
forced to do things without getting the
capital. They have land, but they can't even
use it. These kind of things that we need to
look at in helping our people. So again, Mr.
Chairman, we brought up the issue of the Audit
Committee back in--where am I at here--I think
back in January when we had ATNI, we brought up
the issue of an Audit Committee. I believe you
supported it, but may have forgotten it.

We passed a resolution through NCI
for the Audit Committee. I'm not sure why you
folks aren't getting those, because we work
very hard in getting those resolutions through
the system. I don't know whether there needs to
be a better connection with NCI and our
organizations that pay attention to this issue.
I'd recommend you find a better way to connect
our ways to communicate with you. Again, we try to follow the process with you guys on asking what the tribes want to see. But these last two meetings we've had it's the Audit Committee.

Again, we've asked that Audit Committee, we don't trust the IRS on these audits. If you guys remember, there was over 2,000 audits done before General Welfare passed on everything. They're auditing our housing benefits, our health benefits, our scholar benefits, everything was being audited by the IRS. So we went through a real bad period with you folks, and we want a better way to do it. So again, this committee will help guide that as we see it.

These guys are real busy on what they need, but you guys need some good guidance. You can't just do it on a weeklong treatment or weeklong training. It don't work that way. It's an ongoing issue to work with Indian Country. So we want to make sure you folks really have a good grounding of what that
means. There's different cultural interpretations from across the board, from coast to coast. You're going to know that Indian Country is not one size fits all.

Once you folks understand that it's different from Alaska to Florida. Alaska has their own issues, as you've heard from Mr. Micklin. You guys need to think about dealing with Alaska, a way to deal with it, because they're a lot different folks to work with because they don't have a land base. But it shouldn't hold us up for everything we need to do. So again, we ask that you guys really consider moving forward, but in a good way.

We want the economic policies strong. We want it for our kids and our grandkids when they're coming. Right now things haven't changed since I've been on this council 30 years now. I'm just keeping up with Ron over there, but it's something we need to do. This economic policy is here and we want Treasury to really take a good role on how you're going to
grow our economy, and what does that look like.

I've seen your thick book that's about a foot thick that talks about the United States economic policies, and we're not in it. That book that sits on your desk. We want to be mentioned in that, in your report. So again, we're not. We want you to see us. I think you're finally beginning to see us, Mr. Krishna, but you need to see the whole thing. So again, we want to make sure that you guys see us very clear.

We're here to stay. We want to make sure that we're doing the right thing, our committee is doing the right thing. But there's a lot of things I think you can do better on this committee. Bring the stakeholders in that could make a big difference with you guys. You're not in it by yourselves. You've got the whole family of government to deal with, so bring them in. Bring in these folks that can help us.

Again, I'd urge the committee how
you look at your meetings and how your meetings are managed. We kind of really messed up when we put FACA in this thing. We should've left it out when we wrote the bill. But again, we want to make sure that you guys are able to communicate with us. Right now the only thing we're communicating with is with Lynn and Fatima, so the tribal leaders that are on this committee.

You've got to think about how you're going to work with the rest of us out here, and how does that work and what does that look like? So we'd like you on these consultations when these things are happening, I didn't hear any committee members on this consultation when you guys were doing it. I'd recommend the committee participate in these consultations that are happening and you're there listening. They're the ones taking the notes. You guys are taking the action.

Again, I just want to say thank you. I look forward to working with you folks. Did I
miss anything? I don't think so. But again, I really would urge this work you did, Ron, on the Trader Status. Don't let that go, because we think that's very important to update those regs.

CHAIRMAN ALLEN: Lynn?

CHIEF MALERBA: Councilman Cagey, thank you very much for your comments and I appreciate that. I did want to make note of the fact that Shaun Deschene from Commerce is here today and in the room. So we will add her to the agenda for the next time so that she can provide an update. Bureau of Indian Affairs was unable to participate today, but we do think it's really important that all of the things that we're addressing is addressed as a whole of government because we need to cut down those barriers interagency and to work through a lot of those issues.

That is why Fatima is on the WHCNAAN subcommittees, as well as I am sitting in for Secretary Yellen on WHCNAAN, as well. But I do
appreciate the issues that you are bringing up, because it is not just these three issues, general welfare and the pensions and dual taxation. There are a lot of issues that need to be addressed so that we have tax parity and that we're able to grow our economies in our tribal governments.

So I appreciate your comments. We have a lot of work to do, but we are going to continue to make progress as we go forward. In terms of FACA, that has been something that has been discussed on the committee because we don't believe that this committee should be FACA-compliant because it is a tribal advisory committee. There are some steps to take to perhaps address that, but know that that is something that we are looking at.

I will share with you, too, that I did meet with another tribal nation that I did meet with another tribal nation that said they don't provide any public comments at this meeting because it is not FACA-exempt. So you
are not alone in that feeling.

MR. CAGEY: Thank you.

CHAIRMAN ALLEN: Thank you, Madame Treasurer. I have to get used to being more respectful of standing. We worked together as colleagues too many years, and I have a propensity to be more informal. So Henry would be helpful, so we need to take up the consideration of an audit subcommittee. If you or others have ideas about the charge of the audit committee, we need to collaborate with Carman and the IRS on the role of a committee if one is established. Does that make sense, Krishna?

So you might help us on that, so we take that under consideration when we gather together in June. We need to know the basis for it and what they would do in interfacing with primarily the IRS. Fair enough?

MR. CAGEY: Mm-hmm, we can do that.

CHAIRMAN ALLEN: Okay, all right.

Appreciate that, thank you.
CHIEF MALERBA: Just one other thing and I did--when you talked about the consultations, I did want to make reference to Jean Swift and Rebecca Benally, who were on the dual taxation consultation with us. So they actually opened up the consultation with some comments.

MR. CAGEY: Thank you.

MS. ABBAS: If there are any other tribal leaders or tribal representatives that would like to make comments in person? Looks like we don't have any tribal leaders, so Michael Willis and then Rob.

MR. WILLIS: Good afternoon, Treasurer Malerba, as well as members of the committee. My name is Michael Willis. I am an attorney with Hobbs, Straus, Dean & Walker, and I am here on behalf of the Kickapoo Traditional Tribe of Texas. The Kickapoo Tribe would like to send its thanks to the GWE subcommittee for the regulatory effort that they put forward.
They want to alert you to a particular situation that you all have looked into and have examined and taken comments on. That regards the relationship between General Welfare Program payments and per capita gaming comments under the IGRA. Obviously, we all know here at the TTAC that the IRS has made some clear statements in its revenue procedure that gaming revenue is eligible funding source for general welfare payments that are tax-excluded provided that the program is consistent with the criteria set out in the revenue procedure.

Congress has also said the same with respect to the Tribal General Welfare Exclusion Act. The Kickapoo Tribe has a safe harbor program. It's a housing program that's essential for the Kickapoo Tribe, as they have traditional nomadic relationships where they cross the border into Mexico and have their ceremonial homes in Mexico that are used exclusively for ceremonial and cultural purposes. They live in Texas in permanent
residence on their reservation.

The housing program supports the maintenance of those reservation homes so that the families can keep their ceremonial homes going at the same time. For three years running now, the NIGC has been alleging that the program that the tribe has developed for housing support is somehow a per capita distribution carried out in violation of the IGRA.

This process has gone on for three years, and I think in the comments that Kickapoo submitted to the Treasury Department on the regulations, I think it was Question 8 regarding IGRA, urging clarification and urging that the IRS and Treasury play a very active role, not only in training your own officials and agents in the general welfare process, but being sure that other federal agencies are aware of their responsibilities and their obligations.

I think particularly the NIGC has
seemed to come up with a position that even if, even if a program is a qualified General Welfare Exclusion Program that meets all the criteria set up, both under the act and the revenue procedure, it can still be a per capita program in violation of IGRA. I think those are mutually exclusive circumstances and I think the revenue procedure makes that clear, but NIGC remains unaware of that and apparently refuses to accept the notion.

So really from Kickapoo's perspective, I really would like to see some kind of interagency communication and dialogue and understanding on that issue. So thank you very much for your consideration. I'm certainly happy to talk with you more about the particulars of that situation. So thank you.

CHAIRMAN ALLEN: Thank you. Rob?

MR. PORTER: Good afternoon, everyone. Robert Odawi Porter. I'm a citizen of the Seneca Nation and a former president of my nation. I represent the Lummi Nation and the
Coushatta Tribe of Louisiana and several Native-owned businesses. Thanks again for the continued great work in terms of moving this process forward and elevating Treasury. Madame Treasurer, I think it's great to see you in this lead role, especially, in terms of how I think the entire federal government, certainly the Treasury Department, is stepping forward to help.

I want to add just a couple of points. One relates to engagement with Native leadership. I've been on some of the consultations. It's tough to get people excited about tax and Treasury.

CHAIRMAN ALLEN: Tell me about it.

MR. PORTER: Tribal leaders are very busy, as I know from my former life, but certainly working with the folks I do now. I think that continuing to explore ways either through the formal process, which seems not probably the best way to do it, but the informal process of how we can better engage
Native leadership. The way I think about all these issues is fairly simple.

Number one, we need more help putting more dollars in the pockets of Native people, especially those who live in our territories. For themselves, for their families, to take care of our nations. Simple. Secondly, don't let the government take any more dollars out of our pockets than they should be in terms of—and that's where the auditing, the IRS and the enforcement side comes in.

Thirty billion dollars the Deputy Secretary proudly took credit for on behalf of the federal government that went to Indian Country. That's a once in a lifetime dynamic. But there are great things happening with tribal governments, with Native entrepreneurs every day that is not so dramatic, but super important for Native people. That's where I think Councilman Cagey's comments are really terrific in terms of what's the plan?
Some of this stuff is really hard, and there are a few of us who spent enough years working in this area that we kind of have it in our head about what we think needs to be done. But we really need to be laying down the trail for our successors. I'm not planning on doing this 'til my last breath, and you're probably not either. But what's the path? I think that's where Treasury has a unique role.

The economic plan of the United States must include the economic plan for Indian Country and Alaska Natives. There are so many places in this country that are literally in another century in terms of their economic lack of development. No amount of money of just sending it out in a check is going to fix that in terms of dealing with infrastructure, especially, human infrastructure, and the way in which Native people need it to survive.

So I would just offer that that's really important, and the best plan has to involve our Native leadership. We've got to
figure out a way to make this exciting for them to be involved. I'm glad to help, but I would just invite that collective need. If you don't get good input from our leaders, you're not going to get a good plan, and we need you to do the plan.

Second related point, in addition to some of the resolutions that were passed, there was also a resolution passed by NCAI that dealt with training of the agents. It envisions a fairly robust training program. I know the subcommittee is involved in that issue, but my law professor tells me that it's kind of hard to teach the basics in 15 weeks in a three-credit course, much less really what an agent in the field needs to know when they're dealing with a tribal government or a Native-owned business.

I hope that that becomes the subject of consultation, that there's a plan that's developed, a program, a curriculum, something that a few of us are glad to help you with if
you're interested. But it really is something that must be robust. Don't get me wrong. I think we all realize it will happen at some point, that the audits are going to resume, but we do think that the general level of knowledge of the citizenry is so low that, my goodness, we've got to do a lot to train and make sure the folks working in Indian Country--similar to what I think Director Zucker has spoken of--is really something we can build upon because it's really, really important.

Way too many horror stories in the past about frankly, the simple reality that agents start with the presumption that the taxpayer is liable. Actually we're living in an environment under the law where Congress said except in the case of general welfare benefits. The Native person is presumed not responsible as it relates to taxation of benefits. We need to help change that cultural foundation, I think. But that's my final comment, and thank you again for your time.
CHAIRMAN ALLEN: Thank you, Rob.

MR. BARRAZA: Hi Treasurer Malerba and Chairman Allen. Thank you for having us here. So I actually wasn't that prepared to ask a question.

CHAIRMAN ALLEN: Can you introduce yourself first?

MR. BARRAZA: Sorry. My name is Xavier Barraza. I'm an attorney for Peebles Kidder. I'm an enrolled member of the Hopland Band of Pomo Indians. I'm here on behalf of Santee Sioux, Flandreau Santee Sioux, I apologize. Krishna, this is actually directed to you, the tax credits. So one of the tax credits where we've actually had some discussions with the administration and it seems that they're confused, as well, which is completely understandable, but specifically with 45D.

It's a new tax credit that allows a 10-year tax on the production of hydrogen. So as you know, a lot of tribes are tax-exempt. So getting those credits aren't really going to do
a whole lot, but a lot of the tribes get
together with partnerships for non-Indian
corporations to try to develop those. We just
want to make sure that the tribe as the
majority owner of a corporation to develop
those has the capacity or the ability to
transfer those credits to their partners, who
are usually non-Indian.

Because sometimes where you actually
develop those resources, there's probably three
places in tribal areas in the United States
that you can actually develop hydrogen. You
can, but most of those areas are off-
reservation. So we want to be able to make sure
that while you're developing on the reservation
you have the same ability to off-reservation.
Those really only happen on Navajo lands or in
the Midwest where there's capped oil or
refineries--well, something that's capped--to
do it off-reservation.

I just want to make sure that you
can transfer this. I just want to make sure of
that comment. Thank you.

MR. VALLABHANENI: Thank you for the comment and the question. The way, part of it is we're sort of still kind of working real-time to--we're getting the questions and sort of trying to incorporate them into our thinking. The particular rule that I was talking about is Section 6417 in the tax code. The way it's sort of set up is it lists a bunch of so-called applicable entities. The entities that qualify for essentially payments from the IRS instead of a credit--and people can think of them very generally as like, tax-exempt type entities, including government entities, et cetera.

The rules do have, do appear, or they're written this way, at least, where you've got the list of entities and the rules that apply to the entity itself that's doing the project. But it also clearly has special rules for partnerships. In that case, there's a separate type of election where it's not even
pretending to be like, oh, we're going to pretend you paid the IRS and then give you a refund to the extent you don't owe any tax.

It's just a check to the partnership. Then I would assume, and this is where we will--this is going to be not a short process. There will be a lot of continuing feedback. But just in general what the partnership does with that I think would be described in the partnership agreement. I don't think there's any special--the general partnership tax rules, but outside of that I think how monies get allocated is up to the partners.

MR. BARRAZA: That's how it reads, but as Rob just mentioned, there are some rules that are in legislation that the administration still has a hard time understanding. So we just wanted to make sure that's a clear process when it comes down to actual tribes allocating using those tax credits, which will also be developed in the training process.
MR. VALLABHANENI: Oh yeah, there's going to be a lot of training. The one thing about--and I understand there's--and this is not limited whatsoever to Indian Country. I know there's just a lot of pent-up energy to do a whole bunch of things under the Inflation Reduction Act, but no one's comfortable enough with what we have so far to necessarily take those steps. So that creates a level of frustration that we're aware of constantly.

MR. BARRAZA: Glad to hear that there's going to be a lot of training coming down.

MR. VALLABHANENI: Yeah.

MR. BARRAZA: Thank you.

MR. VALLABHANENI: Thanks.

CHAIRMAN ALLEN: Thank you.

CHIEF MALERBA: It may be helpful to just send those specific comments, though?

Thank you.

CHAIRMAN ALLEN: Yeah.

MR. PONCHO: Hi, Kristian Poncho,
Secretary Treasurer of the Coushatta Tribe. I'd like to say I'm appreciative of Treasury being such a champion for Indian Country, and I really support the work that the TTAC and Treasury is doing with the implementation of this generational amount of funding for Indian Country. There are so many opportunities for tribes out there currently, and specifically hearing you talk about the energy credits and the grid resiliency, Krishna.

What worries me particularly is that not all departments are as active and great stewards of tribal issues as Treasury are. And specifically whenever it comes to the consultation between the two departments, it seems that the degree for respect in Native issues is lost. So I would just like to implore that Treasury continue to be a good steward whenever it comes to advocating for Indian issues, specifically with the grid resiliency, the formula funding for every state and every tribe for grid resiliency.
We were one of the first tribes to get our application approved, but we're actually unable to actually get the funding because Department of Energy is still running into issues with promulgating the rules for giving the funding to tribes because we're treated as states as far as the regulations go. So as I mentioned, this funding and the opportunities for Indian Country, it's once in a generation.

For as long as we're, the departments are working on promulgating rules and such, I'm worried that Indian Country is going to get left behind. I don't want to see that. I don't want to see the same issues that Councilman Cagey mentioned that it seems like nothing's changed. I'm new and I'm in the game of tribal politics and such, and tribal leadership, and I just want to make sure that we get everything that we're owed with this funding that's out there. So thank you.

MS. ABBAS: Thank you for that
comment. Department of Energy actually reached out to me to learn about Treasury's approaches on our recovery programs because Treasury went through the same experience of trying to adopt these programs that are applicable to every government and customize it for tribes within the boundaries of the law. So I am due to give them an overview, and hopefully that will help them to find flexibilities under their respective programs.

But we definitely look forward to working together with Energy I know on IRA, but there are a lot of intersections. Shaun's been great for Commerce, too.

MR. PONCHO: Good. That's helpful to hear. Thank you.

MS. ABBAS: Yep.

CHIEF MALERBA: And I would just like to commend our tribal team because on the Treasury-specific programs, they worked really hard to educate people here within Treasury about what's different in Indian Country around
the regulations, around the reporting, around the compliance. It takes a lot because every tribe, as you say, are also very different.

So we have stressed over and over and over again not one solution is going to fit all tribes. So just it's ongoing work and it's work in progress, but it's important work.

CHAIRMAN ALLEN: I think it underscores the importance of the Deputy Secretary wanting to get out in Indian Country. We certainly invite our Treasurer when she has time to visit Indian Country. Joking aside, but that is important that the senior leadership of Treasury and IRS, and that's why I had asked for the commissioner to show up. We know that everyone's busy, so it's just a matter of picking an area to go visit and actually experience what we deal with in our respective communities.

CHIEF MALERBA: I will tell you that there are many departments in Treasury that are anxious to get out into Indian Country, not the
least of which being the Office of General Counsel, which I think is really great. So we are making a trip out to Washington with the CDFI fund this month. We're trying to engage more departments within Treasury to come out, just not leadership, but departments that actually engage with Indian Country.

So that's the goal over the next couple of years and then beyond, because once I'm gone, Fatima will still be here leading that charge.

CHAIRMAN ALLEN: Well, I will note that Washington, DC is like a reservation. So anyhow, joking aside, Krishna?

MR. VALLABHANENI: Are there any other members of the public who'd like to make comments?

MS. ABBAS: We've got folks online if there's no one else in the room, so we can go to Josh for that.

MR. VALLABHANENI: Sure.

MR. JACKSON: Yeah, first off we have
Jean Swift.

CHAIRMAN ALLEN: Who do we have, Josh? Oh Jean?

MEMBER SWIFT: Good afternoon. Hi there, Chairman. So I'm aware that tribes have requested that consultation occur regarding increasing the tax reporting threshold for slot machine jackpot winnings to $5,000 and authorize future adjustments at the discretion of the IRS Commissioner. The current threshold for tax information reporting for slot machine jackpot winnings at gaming facilities was set at $1,200 in 1977, more than 45 years ago, through regulation and has remained stagnant since then.

As a result, inflation has decreased the value of that threshold, resulting in an increased number of Form W2G reports filed each year. This has led to an increased administrative cost for gaming facilities and creates paperwork backlogs and operational burdens at the IRS. In fact, data developed by
the IRS demonstrates the number of W2Gs filed by tribally-owned facilities represents half of all W2G forms filed each year.

In short, I would ask that Treasury begin consultation with tribes on this issue in the near future. Thank you.

CHAIRMAN ALLEN: Thank you, Jean. Anybody else online, Josh?

MR. JACKSON: Yeah, next up we have Lisa Maybee. Lisa, if you're able--there you go.

MS. MAYBEE: Can you hear me?

MR. JACKSON: Yes.

MS. MAYBEE: Oh, now I stand out. My name is Lisa Maybee. I'm a Seneca National Tribal Councilor. On behalf of the Seneca Nation, I thank you for this opportunity to provide remarks today. I hope everyone's families are safe and healthy. Congratulations to Fatima on being appointed the first Director of the Office of Tribal & Native Affairs. You've been a great advocate and supporter of
Native nations, and the Seneca Nation looks forward to working with you in your new role.

We also want to thank Chief Malerba for meeting with us regarding the implementation of the Tribal General Welfare Exclusion Act and the TTACs TGWEA report during USEP. We appreciate the agency's consultation efforts and decision to reevaluate the TTAC's report, and especially your willingness to meet with us and to engage in oral dialogue about our comments.

First comment, as the agency reviews the comments it received during the TGWEA consultation process, we ask that it follow its own tribal consultation policy and meaningfully consult with Native nations and as it creates regulations, to defer to Native nation governments. This means that before triggering the formal rulemaking process and issuing a proposed rule in the Federal Register, the Seneca Nation urges the agency to circulate a draft of its proposed TGWEA regulations to
Native nations for comment, along with its initial feedback on the comments it received during the consultation period.

Treasury and IRS should follow the Interior Department's practice that it used for the Parks 151 and 293 regulations and circulate a draft version of its proposed regulations to Native nations for consultation and comment before publishing a proposed rule in the Federal Register for formal general public review. Native nations do not know the agency's views and concerns regarding the TGWEA regulation issues.

Adopting this approach will allow Native nations to be able to understand the agency's concerns and respond to them before formal regulations are issued to the general public. Once those formal regulations are issued, it will be very difficult to change them and Native nations should not be hearing the agency's views for the first time at the proposed rule stage.
We also want to acknowledge and commend the Treasury for recently announcing that it has reopened the Office of Recovery Programs Contact Center. This center provides important resources and administrative support that will continue to help Native nations recover from the pandemic. Culturally appropriate support to Native nations must continue so that we can comply with the complicated federal guidance and reporting.

Native nations are governments, not individuals and businesses, and we thank the agency and its current leadership for recognizing that and reopening support and resources to assist us. Finally, we ask that the TTAC subcommittees provide information to Native nation leaders on when its meetings will be held, with sufficient notice to Native nations as to when the meetings will occur so that we may participate.

It is unclear how Native nation leaders can get involved in the TTAC current
work, and it would be helpful to know when the subcommittee meetings occur so we can attend. We do have a few questions regarding the status of other issues that have been pending before the agencies for a long time. First, has the IRS taken any steps to allow the Indian Tribal Governments office to provide customer service directly to Native nations again?

During the last TTAC meeting, the Seneca Nation discussed concerns regarding the IRS decision to stop allowing the ITG office to provide service directly to Native nations. This resulted in Native nations being forced to join the long IRS phone line in issue queues as any regular individual taxpayer or a near business instead of being able to work on a nation-to-nation basis with the agency or receive service directly from the ITG office.

Second, does Treasury have additional information about when it expects to issue guidance on tribally-chartered corporations? The Nation previously submitted
comments urging Treasury to issue guidance to clarify that corporations wholly owned by a Native nation government and chartered under Native nation law are not taxable under federal law. Native nations have been asking for this for years and we would like an update on the status of this.

Lastly, have there been any further efforts to work with the Social Security Administration or other federal agencies to exclude TGWEA benefits from federal eligibility determinations for programs like SSI, SNAP and HUD assistance? This continues to be an issue for our people. It would be helpful to know if there are any plans for future consultations or webinars in the SSA bond requirements in relation to TGWEA programs.

This concludes my comments. Thank you for the opportunity to speak, and have safe travels home.

CHIEF MALERBA: So it's Treasurer Malerba. Thank you so very much for your
comments. We really appreciate you providing that feedback, and it was really helpful to me to meet with you all, your delegation at USEP, so I appreciate that. I did want to just acknowledge that we do anticipate sending out the draft of the guidance before it gets into the Federal Register. I think that's the proper way to proceed with GWE so that we can just circle back with Indian Country, and we appreciate that.

I think I'll turn it over to Fatima to talk about the tribally-chartered corporations and then I know you had something specific for ITG. So I'll turn it to Fatima first, though.

MS. ABBAS: Thank you for those comments. So earlier I announced that Treasury and IRS are preparing to do a consultation on the tax status of tribally-chartered corporations. There's a lot of diversity of opinion right now regarding whether Treasury should put out guidance solely related to
wholly-owned corporations or include majority-owned tribal corporations.

So there will be a list of questions to tribal leaders so that Treasury can begin working on the guidance. So right now there's no specific date for the guidance because first there will be a consultation in the coming months to receive tribal leader feedback. Thank you.

CHAIRMAN ALLEN: I can tell you just from my perspective, Fatima, it's going to be important to know, tribally wholly-owned corporations is pretty straightforward. Tribally partially-owned, meaning 51%, that's the typical kind you would see, the issue will be what's the issue with regard to if you don't own all of it, you own part of it? So as we're wrestling through the clarification, what does it mean in terms of the guidance and in terms of the tax exemption of the activities of the corporation?

So as we wrestle with that, that
would be important for us to know what those issues are so that we can respond, whether we concur or not as we engage. So I'm just throwing that out as an observation, because my tribe, as an example, we have both. I've got wholly-owned and then we've got 51% owned. I actually have one that's 50/50. So I want to know what the problem is.

MS. ABBAS: That's hope one, definitely the goal. That's why we didn't notice a consultation yet because the questions are going to be particularly important. As you mentioned, the more complicated part is the majority-owned. I think wholly-owned is a more easier question to address. But similar to GWE, the goal is to have questions that are targeted to provide useful feedback so tribal leaders know where IRS and Treasury may be at. That's the point of the detailed Dear Tribal Leader letters.

CHAIRMAN ALLEN: Okay, thank you. Yep, by all means, Sharon?
VICE CHAIR EDENFIELD: Thank you, Lisa. I know that you addressed social security and other programs that base their benefits on income. One of the things we learned early on our subcommittee when we were first looking at social security, we thought it would be a one fix all, but that's not the case. What we're starting with social security, we'll have to meet individually with every federal partner, which is unfortunate, unless it may be a legislative fix. We don't know.

But like I said, we started with social security, but it's not done there. We need to get this fixed across all of our federal partners. So thank you for your comments.

CHAIRMAN ALLEN: Was there other things you were going to address, Madame Treasurer? Carmean?

MS. ZUCKER: So thank you for the feedback. I know we received feedback from several tribal governments here today with
respect to concerns about reaching our office for assistance on a government-to-government basis. So we've heard the comments and we're going to take it back and hopefully report back.

CHAIRMAN ALLEN: Okay, do we have any more? Josh, do we have anybody else online?

MR. JACKSON: Yeah, up next is Sam Cohen.

CHAIRMAN ALLEN: Wait, wait. Is there somebody online? I didn't quite hear.

MR. COHEN: Can you hear me now, sir?

CHAIRMAN ALLEN: Oh, yeah. Who is it?

Oh Sam, yeah, go ahead Sam.

MR. COHEN: Thank you very much, Chairman Allen. I'm Sam Cohen. I'm privileged to sit on your General Welfare Exclusion Subcommittee. I also ask for favorable consideration of the proposed regulations that have been proposed by the General Welfare Subcommittee. Second, I'm also privileged to be on the IRS Advisory Committee and I want to
thank Carmen Zucker for generously giving up her time to this committee.

Third, Santa Ynez Band of Chumash Indians is one of the tribes that requested government-to-government consultation regarding raising of the W2G threshold for slot machine reporting from $1,200 to $5,000 to more correctly index that threshold with inflation. We have yet to receive any kind of response from Treasury, not even an acknowledgement they've received our letter.

So I see that Treasury is working on their consultation process, so maybe one of the first things that Treasury can implement is an acknowledgment process when they receive government-to-government consultation requests from federally-recognized Indian tribes so that we at least know that they have gotten our request for consultation and we're in the queue, so to speak. That would be very helpful.

And then we also want to point out that this W2G issue is a tribal issue. We
received data developed by the IRS that
demonstrates that the number of W2Gs filed at
tribally-owned facilities represent half of all
W2Gs filed each year for gambling. Additionally, the number of forms filed from
tribal facilities has increased from 4,758,277 in 2019 to 10,250,000 in 2021, which is a 115%
increase that is requiring additional employees
to process these forms and hindering tribal
government employment because we're putting all
our people in processing W2Gs.

Finally, increasing this threshold
is consistent with the goals of the IRS efforts
to modernize as required under the Inflation
Reduction Act. So in short, I would ask that
Treasury begin consultation with tribes on this
important reporting issue at its earliest
opportunity. Thank you very much.

CHAIRMAN ALLEN: Okay, Fatima?

MS. ABBAS: Sure. Sam, thank you for
that comment. Treasury did just last week
confirm receipt, but I don't think you were on
that email chain. But your comments are duly noted. It was referred internally for IRS and Treasury's review, and we hope to get back to you and other tribes on the consultation request regarding that issue.

CHIEF MALERBA: And Sam, just so you know, Ethics has specifically asked, told me that I cannot engage on any gaming issues given the fact that my tribe is a gaming tribe. So you will not be hearing from me, and it's not that I don't care about every tribal issue. It's just that this is one that I'm specifically excluded from opining on.

CHAIRMAN ALLEN: Well, if you could what would you say?

(Laughter.)

CHIEF MALERBA: I'm not getting in trouble.

CHAIRMAN ALLEN: Okay, I tried.

(Laughter.)

CHAIRMAN ALLEN: So okay, Sam--

MS. ABBAS: I think--oh sorry, do you
want to respond more to Sam?

CHAIRMAN ALLEN: I was just going to say we're following up on it. I don't know what the hell all these lights are. My battery's wearing out up here. So anyhow, we'll get back, Sam, and follow up, basically. I was going to joke your response is in the mail, so stay tuned and look at your mailbox. That's basically what Fatima said. Just joking aside.

Okay, you were pointing at something?

MS. ABBAS: I think we have one other person. I know there's one person in the room and then we've got some more comments online. But let's take the commenter in the room.

CHAIRMAN ALLEN: All right, go ahead.

PARTICIPANT: Thank you, Chairman, Madame Treasurer. My name is Sahalin. I'm from the Yakama Nation. I'm a member enrolled in Yakama Nation. Only thing I'd like to do is plant a seed with the IRS regarding the lack of exemption for treaty trade income. Under Section 7873, there is an exemption for treaty
fishing income, but nothing for under Article 3 with the Yakama Nation Treaty of 1855. This is my first meeting, maybe we have a follow-up in June, but just wanted to make you guys aware of this issue. Thank you.

CHAIRMAN ALLEN: Thank you. Any comments by anybody? Okay, thank you. For the record, I really appreciate that. Is there anybody else online, Josh?

MR. JACKSON: We don't have anybody wishing to make comments online, but we do have some questions that's been entered into the chat that I'm happy to read aloud and if anybody around the table would like to respond to it, if that's okay?

CHAIRMAN ALLEN: And what was the question?

MS. ABBAS: He's going to read them.

MR. JACKSON: Yeah, the first question is what would these education efforts involve? Education of the tax administration agents or those on the front line?
MS. ABBAS: That question in regard to the training of IRS agents under the Tribal General Welfare Exclusion Act, I think that has not been decided, neither by the subcommittee has not made recommendations. But I think it's a question that's ripe for review.

CHAIRMAN ALLEN: Yeah, as we had so noted that we need to finish off getting the actual regulations finally approved. So we'll be crossing that bridge of training of the agents after we get the regs done. Well, probably as we're preparing and getting closer to it, we can cross the bridge of what's the game plan, because we haven't even identified, I guess, the approach on the issues that we need to review with the agents over the regulations and how they are to be understood as they apply to tribes. I think that's my best response. Rob, did you want to address that point?

MR. PORTER: Not particularly.

CHAIRMAN ALLEN: You have a different
MR. PORTER: I have a different point.

CHAIRMAN ALLEN: Okay. Go ahead.

MR. PORTER: My point is procedural, because as we're hearing, there's some really terrific suggestions and ideas. I would recommend that the TTAC consider some kind of intake process so we know do you need a letter to send something to be considered by the TTAC? Some resolutions have been secured over the last couple of years. What's the form by which we can get a matter in front of you? And then what's the procedure by which you will consider something active for your review versus something that's not a priority?

In many ways, I would recommend there be some kind of--even on your agenda, old business and new business. Only you're going to see what people are sending in by the Treasury consult. We don't necessarily see everything, I don't think. And so if there are legitimate
issues that you're working on, I think it would be helpful if that's recorded somewhere so we could see what the flow and the business is of the TTAC.

There will be invariably leaders and lawyers and lobbyists, et cetera, who will have things to say to help you and/or to stop you. I think that would be useful if there's a better procedure for how the workflow the TTAC is going to be moving forward as there are more and more issues, and given the breadth of your mandate to advise on all matters related to the taxation of Indians under the statute.

CHAIRMAN ALLEN: Well, I think that's a good suggestion. Fatima, maybe you can assist us on coming up with an approach on how tribes engage with us on subject matters, whether it's Germaine to our committees or not, I think is the point. Does that make sense?

MS. ABBAS: Yes, I think that's a good flag. I remember pre-pandemic most of the tribal comments used to come into the TTAC
inbox. Now they come into the tribal.consult
inbox about a range of matters. So I think
there's public engagement that can be done on
the best means of communication with the TTAC.
So we'll work on that.

CHIEF MALERBA: And also as a former
member of TTAC, there was a laundry list that
we created early on about the topics that we
wanted to address. So we can maybe refresh
that. I know it's in our minutes somewhere, but
maybe we can refresh that list and talk about
that a little bit at our next meeting.

CHAIRMAN ALLEN: Yeah, that laundry
list is growing. Okay, was there another
question?

MR. JACKSON: Yeah. Next question is
has there been any movement on the means
testing issues connected to the administration
of 139(e)?

CHAIRMAN ALLEN: Who would answer
that? Lisa?

MS. MOJIRI-AZAD: Yeah, I'm just
curious. Means tested issues? Unless I'm missing something?

MS. ABBAS: I'm wondering if the question relates to whether GWE regulations will require means testing. I know that was an issue of concern in the tribal GWE comments. I think the answer there is that the GWE regulations are pretty far off, so IRS does not have a position on that.

CHAIRMAN ALLEN: That is a delicate one that we'll have that--that conversation has surfaced early on. Whether or not that--it goes to my point when the agents should defer to the tribal codes in terms of the eligibility for different programs. I'm just surmising, will the agents determine, have some sort of guidance that no, that doesn't fit our means testing of eligibility criteria in terms of your standing. We haven't crossed that bridge of conversation.

Generally what we've said is that when we provide services to our citizens,
regardless of their income, we treat them equally. We treat them all equal. They're all equal citizens and whatever that benefit is, that's often the technique. But we often have programs that we designate for them. A good example would be elders. A good example would be veterans and families that have disadvantages, et cetera, or economic disadvantages.

So it's a complicated question and layered, if you will.

MS. MOJIRI-AZAD: And I appreciate Fatima's explanation of the issue, but I think it also goes to the notion of welfare benefits that's referenced in Section 139(e). That's something that we have continued and we are going to keep working on.

CHAIRMAN ALLEN: Okay, fair enough. Josh?

MR. JACKSON: I will also note all of these questions are coming in anonymously, so I don't have a lot of context other than what's
been submitted. But the next question is there are cases with other regulatory agencies, such as the National Indian Gaming Commission, reviewing tribal general welfare programs during the course of their investigation of tribes and questioning general welfare payments to members which they consider lavish and extravagant.

Can TTAC work with other federal agencies, such as the National Indian Gaming Commission, to suspend such investigations of general welfare payments until guidance is provided in accordance with the act?

CHAIRMAN ALLEN: I give up. Who has the answer to that one?

MS. ABBAS: Do you want me to jump in to address that one? I think there's two parts to that question. I think there's an individual audit issue, and I know that there are certain restrictions as to Treasury getting involved in an individual audit. But to the extent that there is a policy question being raised with
regard to this intersection between revenue allocation plans, GWE and gaming, I think that relates to our other comment that here may be interagency work that could be done with the TTAC and NIGC on the policy issues.

CHAIRMAN ALLEN: Henry, go ahead?

MR. CAGEY: Again, Ron, that was a point I was making earlier is that this whole GWE was because of that. The IRS was auditing our gaming revenue. They were tracking everything that we were doing. They were tracking the money they were giving to the elders, they were tracking the money we're giving to our youth. They were tracking everything. So again, this whole GWE was designed because of the gaming revenue that we were receiving. So again, that was the purpose of GWE.

So NIGC needs to be straightened, you need to straighten them out, Krishna. But somebody needs to straighten those guys out on this whole purpose of why the general welfare
was created. It was because of the IRS audits that we've seen. It came out of one of the administrations that made it a direct inquiry of all the money that we were making. They put the IRS on us and the audits began.

Again, over 2,000 audits were done in 10 years. So again, we want to make sure that you guys work with NIGC. It sounds like we need to get him in front of us or get him in front of the tribal leaders. But the whole purpose for this thing was the benefits that we were getting from gaming should have been tax exempt. So again, I think we need to either get a position on it or you guys figure it out.

This is where the whole GWE started was because of this, because of the audits that were happening in that 10, 15-year period. For 15 years we were audited. I think we didn't think about it at that time, but I think it sounds like we have to. That's it, Ron.

CHAIRMAN ALLEN: Okay, thank you. Did I hear you right? You wanted us to straighten
out NIGC? Is that--

MR. CAGEY: Yes.

CHAIRMAN ALLEN: I don't remember that being our charge, but anyhow. We get it. Shaun?

MS. DESCHENE: So I'm Shaun Deschene. I'm a director over at Department of Commerce for Native American business development and all tribal affairs over there. I'm a member of the Turtle Mountain Chippewa Band. I just wanted to step up and take the initiative to have Commerce start the interdepartmental meetings and put that on record. Maybe next month we'll start that and certainly invite the IRS, and would love to hear maybe through your office who the contact would be there so that we could all be at the table.

Certainly understand the urgency with Department of Energy having all this, and the entire administration having all this funding out for tribes now, and the general public in effort to move forward their clean
energy agenda and this transition again with Justice 40 and 40% of these funds being committed to underserved communities. Making sure that we meet those metrics on our side from the federal government, we understand the time crunch here.

So I want to make sure that we're identifying these barriers to economic development for the tribes so that they have access to this funding. I know somebody else brought it up, too, so the tribes don't miss the train and before this is all over. I know there's a timing piece to all this, specifically with say, for example, the energy projects are so large that of course tribes will be partnering with other organizations for those skills and expertise, but also that funding.

That is where that tax difference will make a difference whether a project is viable or not. So I know a lot of folks are waiting with those types of large
infrastructure projects, manufacturing projects and the like, that those decisions are going to be a make or break for those projects. The administration's goal is to reach these communities, so I certainly want to help pave the way that this funding is getting to the communities that it was intended for.

Are there any questions on that?

Okay, great.

CHAIRMAN ALLEN: I was just thinking, Commerce to the rescue here. Thank you, Shaun.

CHIEF MALERBA: Thank you, Shaun.

MR. JACKSON: We've got two more questions. Does the moratorium on GWE apply to other federal agencies, as well, not just Treasury?

MS. ABBAS: I think that's a fair question for the attorneys at the other agencies, but I don't know if you have--

MR. VALLABHANENI: Obviously anything I say is not binding on anybody, but I think the language that we're talking about is
directed to the administration of the tax laws that are administered from the Secretary through the Commissioner of the IRS and all the way down to the revenue agents. So I'm not actually sure how another agency may or may not be pulled into that.

There are situations where certain taxes constitutionally are taxes, so payments that are actual taxes are somehow delegated to different agencies. But that starts at Treasury. So for example, I believe that certain agencies, like the IRS is not out there collecting certain excise taxes on the alcohol, tobacco, firearms type taxes. There's different agencies that do that, but that taxing authority could, that comes from the Secretary of the Treasury.

I'm not sure that's really an answer, but I think we'd be able to answer it if there were a little more facts.

CHAIRMAN ALLEN: Okay, any others?

MR. JACKSON: Last question. Is there
consideration to revise Section 7871 to allow tribes to issue bonds akin to those that municipalities issue?

CHAIRMAN ALLEN: Who's the expert on 7871?

CHIEF MALERBA: So we'll take a look at that. I know there are tax-exempt bonds for tribal governments, and I think the issue has always been that there is that essential governmental function test. But I do think that is something that TTAC can work on with Treasury. So I'll just leave it at that because I know that is an outstanding issue.

MR. JACKSON: That's all of our questions.

CHAIRMAN ALLEN: Okay, all right. I think that's the end of our public comments. Outside of that, just announcements, correct?

MR. VALLABHANENI: Yes, announcements, any closing business.

CHAIRMAN ALLEN: Our next meeting is scheduled for June 13-14, right Fatima? June
13-14? Josh?

    MR. JACKSON: 14th of June.

    CHAIRMAN ALLEN: The 14th, oh, that's right. The pre-meeting is the 13th. Okay, the 14th, and then we're targeting a meeting in September given that we have our new--we'll get confirmation for the four who are still up for reappointment and the last secretarial appointment that we'll be targeting. So that will be forthcoming. We're not setting it at this meeting, but we're targeting it. So just for the audience.

    Outside of that, I don't have anything other than this meeting was very helpful on a number of different levels. We're getting back together and moving the envelope of all three of the subcommittee items, as well as getting other issues on the table. I certainly do hope we can get more face-to-face. The virtual works, it's helpful, but it's also awkward. I have found it in other forums, so I have a higher preference for more in-person.
It's easier to engage back and forth with regard to the discussions and talking through the items. So hopefully that will be--COVID and any other healthcare issues that are behind us and we'll get back to more normal course of business. So those are my perspectives. I don't know if any of my colleagues have any other comments? Will or Jean, do you have any comments as we get close to closing up?

MEMBER MICKLIN: No, thank you.

CHAIRMAN ALLEN: Okay, all right.

MEMBER SWIFT: No, it was a very productive meeting. Thank you, Chairman.

CHAIRMAN ALLEN: Okay, thank you, Jean.

Okay, Krishna, turn it back to you. I think that we're at the end of our agenda.

MR. VALLABHANENI: Sure. The only thing I'd say before adjourning the meeting is that I think I would say my observation is you're slightly less persuasive, Mr. Chairman,
when we are on Zoom. So I appreciate the in-person meetings, as well.

(Laughter.)

CHAIRMAN ALLEN: That's why I'm willing to travel 3,000 miles to see your face and sit next to you.

MR. VALLABHANENI: Oh. Well, thank you. It's always an honor. And with that, the meeting is adjourned. Thank you for attending. Oh, that's right, sorry.

CHAIRMAN ALLEN: Yeah, let's close with a blessing for all those who are traveling.

MR. VALLABHANENI: My apologies.

CHAIRMAN ALLEN: And pray in your own way, in your own spirit, if you would. So heavenly spirit, we always look to you and always ever so grateful that you're always caring for all of our needs and caring for all those who are participating. We particularly look to your wisdom, that your wisdom is in our hearts and in our minds and in our souls and
spirits, that we would carry the compassion and
the understanding that we would find ways for
complicated solutions over issues that are
about our people and taking care of our people.

We're ever so deeply appreciative
that you're mindful of our children, of our
families, our communities, our elders, our
veterans, those that we care for deeply,
wherever they might reside. We always pray that
your healing hand is upon those who are in need
of your healing hand, if they are ill or if
they have lost loved ones. We thank you, you
have been here with us this day. We continue to
ask you to bless the leadership that is here,
all those who support the leadership, the
leadership in the federal government, the
leadership in the tribal governments and in all
of our communities.

We're ever grateful that we're
following your spirit, that you are providing
the kind of compassion and trust and confidence
in the world around us and in our future, as
well. We pray you take everybody home safely to their families and to their community. We pray all these in Christ Jesus' name, Amen.

MR. VALLABHANENI: Thank you, Mr. Chairman. The meeting is adjourned.

CHAIRMAN ALLEN: All right.

(Whereupon, the above-entitled matter went off the record at 4:29 p.m.)