



National  
Congress of  
American  
Indians

**TTAC Related Resolutions Passed at NCAI's 2019 Annual Convention  
November 25, 2019  
National Congress of American Indians**

**ABQ-19-013-Urging the Secretary of the Treasury to Recognize the Authority of Tribal Governments to Determine the Meaning of “Lavish and Extravagant” and “Ceremonial Activities” for Purposes of the Tribal General Welfare Exclusion Act**

- Calls upon TTAC to establish a policy position that recommends to the Secretary of the Treasury that Indian tribal governments shall have the exclusive authority to define “lavish and extravagant” and “ceremonial activities” under their tribal general welfare benefit programs.
- Calls for the Secretary of the Treasury to establish guidelines under the Tribal General Welfare Exclusion Act in a manner that recognizes the exclusive authority of Indian tribal governments to define “lavish and extravagant” and “ceremonial activities” under their tribal benefit programs; and

**ABQ-19-015-Urging the Secretary of the Treasury to Assist in Ending Dual Taxation of Economic Activity in Indian Country**

- Calls upon the TTAC to establish a policy position that recommends to the Administration, Secretary of the Treasury, and to Congress a legislative or regulatory solution that addresses and eliminates dual taxation by multiple governments in Indian Country.
- Urges the Administration and Secretary of the Treasury to develop solutions to address and eliminate dual taxation by multiple governments in Indian Country.

**ABQ-19-016-Urging the Secretary of the Treasury to Utilize Nationally-Recognized Indian Experts to Train IRS Agents for Purposes of the Tribal General Welfare Exclusion Act**

- Calls for the TTAC and Secretary of the Treasury to utilize nationally recognized experts in the areas of federal Indian law, Indian treaties, and the federal trust responsibility to Indians when developing the curriculum and training necessary to implement the Tribal General Welfare Exclusion Act.

**ABQ-19-017-Urging the Treasury Tribal Advisory Committee to Exercise Oversight over IRS Auditing and Tax Collecting Activity in Indian Country**

- Urges TTAC to:
  - adopt a policy statement setting forth its intent and plan to exercise oversight over the Internal Revenue Service and its auditing, examining, and tax collecting activities in Indian Country;
  - establish a subcommittee to collect audit and oversight data, and



- report on a regular basis to federally-recognized tribal governments the results of its findings regarding IRS activities in Indian Country.

**ABQ-19-020-Support for Legislative Efforts to Increase Tribal Access to New Markets Tax Credits**

- Calls upon Congress to enact legislation which increases the deployment of NMTCs by Indian community development entities and codifies the definition of Native CDFI.

**ABQ-19-023-Calling Upon the United States Treasury Department to Engage in Full and Meaningful Consultation on the Tax Exempt Status of Tribally Chartered Corporations**

- Calls upon Treasury to release details of its proposed action on the tax immunity of tribally chartered entities and to conduct consultation with tribal nations in all Bureau of Indian Affairs regions throughout the United States prior to any policy changes;
- Calls upon the Internal Revenue Service to maintain its current policy regarding the tax exempt tax status of tribally chartered entities until full and meaningful consultation has occurred in accordance with the Treasury's tribal trust responsibilities, treaty obligations, and Executive Order 13175.

**ABQ-19-081-Calling on Congress to Immediately Enact Legislation to Provide Tribal Nations Tax Parity and Spur Tribal Economic Development**

- Calls on Congress to amend the Internal Revenue Code to provide tribal nations parity with states including by addressing the following:
  - Adoption Tax Credit. Under current law, the IRS cannot recognize tribal court orders determining the 'special needs' of adoptive children. This provision is needed to permit adoptive parents of Indian children to receive tax credits on par with other adoptive parents whose children's special needs have been determined by state courts;
  - Tribal Foundations and Charities. Tribally-controlled and funded foundations and charities do not enjoy the same public charity classification as foundations and charities controlled and funded by state or local governments; and
  - Tribal Government Tax-Exempt Bonds. Under federal tax rules generally applicable to government debt, tribal governments may issue tax-exempt bonds only for "essential government functions" and are prohibited from issuing "private activity bonds." The IRS has declined to view economic development as a governmental function, even though state and local governments frequently use tax-exempt financing for development projects.
- Also urges Congress to ensure the Internal Revenue Code includes robust provisions that spur tribal economic development and the build out of tribal infrastructure, including by increasing the deployment of Low-Income Housing Tax Credits and New Markets Tax Credits in Indian Country through set-asides and other incentives, and by simplifying, expanding, and making permanent the Indian Employment Tax Credit.