



TREASURY TRIBAL ADVISORY COMMITTEE  
PUBLIC MEETING  
DECEMBER 3, 2019  
9:00 A.M. TO 1:00 P.M.

# Tribal Opening

**Rebecca Benally (Navajo) will provide the Tribal Opening**

# Motion to Approve Minutes

**DFO Krishna Vallabhaneni** Motioned to Approve the Minutes of the September 18, 2019 Meeting

**Chairwoman Lacey Horn** Seconded the motion

# Committee Member Technical Advisors

Pursuant to **Section 6.6 of the TTAC By-Laws** the following was submitted by each TTAC member requesting a Technical Advisor to the Chairperson of the Committee:

## **Technical Advisors Requirements**

1. Purpose of required technical assistance; and
2. Name of individual(s) designated; and
3. Employment Affiliation; and
4. Curriculum vitae (CV) or Resume; and
5. Any conflicts of interests, if any, that are relevant to the duties to be performed, and/or that may conflict with applicable law.

# Committee Member Technical Advisors

- Each Committee Member requesting a technical advisor will motion to nominate their technical advisor and review and approval by the TTAC
- Received
  - **Chairman W. Ron Allen**, Fatima Abbas, Director of Policy and Legislative Counsel, NCAI
  - **Rebecca Benally**, Derrick Watchman, President/Owner, Sagebrush Hill Group LLC
  - **Councilwoman Sharon Edenfield**, William “Randy” Wilson, Controller Confederated Tribes of Siletz Indians
  - **TTAC Chairwoman Lacey Horn**, Robert Yoder, Yoder & Langford, P.C.
  - **TTAC Vice-Chairman Eugene Magnuson**, Dr. Eric Trevan, Faculty Evergreen State College
  - **Chief Lynn Malerba**, Elizabeth “Liz” Malerba, USET

# Motion to Approve Technical Advisors

**Chairman W. Ron Allen motioned to nominate** Fatima Abbas, Director of Policy and Legislative Counsel, NCAI as his technical advisor

**Rebecca Benally motioned to nominate** Derrick Watchman, President/Owner, Sagebrush Hill Group LLC as her technical advisor

**Councilwoman Sharon Edenfield motioned to nominate** William “Randy” Wilson, Controller Confederated Tribes of Siletz Indians as her technical advisor

# Motion to Approve Technical Advisors

**TTAC Chairwoman Lacey Horn motioned to nominate** Robert Yoder, Yoder & Langford, P.C. as her technical advisor

**TTAC Vice-Chairman Eugene Magnuson motioned to nominate** Dr. Eric Trevan, Faculty Evergreen State College as his technical advisor

**Chief Lynn Malerba motioned to nominate** Elizabeth “Liz” Malerba, Legislative and Policy Director, United Southern and Eastern Tribes Sovereignty Protection Fund (USET) as her technical advisor

# TTAC Review and Progress

**Treasury Tribal Advisory Committee (TTAC) convened their first official meeting on June 20, 2019 in Washington D.C.**

- Topics Covered
  - Administrative Items
    - 7 Members, Lacey Horn elected Chairperson and Eugene Magnuson elected Vice-Chairperson
    - Treasury Designated Federal Officer (DFO) Krishna Vallabhaneni, Tax Legislative Counsel, Office of Tax Policy
    - NAFOA in coordination with NCAI instructed to draft bylaws
    - Charter considerations to ensure government-to-government relationship is preserved
  - Policy Items
    - Working Groups (GWE, Dual Taxation, Tribal Pensions)
    - NAFOA policy report (Kiddie Tax, tax status of tribally chartered entities, tax extenders, etc.)
- Another avenue beyond Tribal Consult to provide input on matters of taxation
- NAFOA selected as main technical advisory coordinating organization

# TTAC Review and Progress

**Treasury Tribal Advisory Committee (TTAC) adopted bylaws and formed subcommittees in second meeting**

- Topics Covered
  - Administrative Items
    - Charter Amendment Suggested to Treasury
    - Bylaws Approved
    - Subcommittees Formed
      - General Welfare Exclusion
      - Dual Taxation
      - Tribal Pensions
  - Policy Items
    - Comments Received
    - Implementation of Tribal General Welfare Exclusion Act
      - Definition of Lavish or Extravagant
      - Training of IRS and Tribal Professionals
      - Rules for Training need to be established first
- NAFOA to develop Priority Policy and Issues Matrix

# Motion to Approve Subcommittee Operating Procedures

**Chairman W. Ron Allen** motioned to approve subcommittee operating procedures for the GWE subcommittee. **Councilwoman Sharon Edenfield** seconded.

# Motion to Approve Subcommittee Operating Procedures

**Rebecca Benally** motioned to approve subcommittee operating procedures for the Dual Taxation subcommittee. **Chief Lynn Malerba** seconded.

# Motion to Approve Subcommittee Operating Procedures

**TTAC Vice-Chair Eugene Magnuson** motioned to approve subcommittee operating procedures for the Tribal Pensions subcommittee. **Councilwoman Sharon Edenfield** seconded.

# Subcommittees and Volunteers

## Subcommittees

- **General Welfare Exclusion:**  
*Chairman Ron Allen and Councilwoman Sharon Edenfield*
- **Dual Taxation:**  
*Chief Lynn Malerba and Rebecca Benally*
- **Tribal Pensions:**  
*TTAC Vice-Chairman Eugene Magnuson and Treasurer Patricia “Trish” King*

***Additional subcommittee members will be selected upon completion of a form which we expect to distribute in approximately 2 weeks.***

- *Subcommittees may have up to 7 members.*
- *Subcommittees report only to an official quorum of the TTAC*

# Motion to Select Subcommittee Members

**Chairman W. Ron Allen motioned** to select the following 3 individuals as members of the Subcommittee on the GWEA based on their experience within this subject area.  
**Councilwoman Sharon Edenfield seconded**

## **Selected Members:**

- **Wendy Pearson**, Hobbs Straus Dean & Walker, LLP
- **Sam Cohen**, Government Affairs and Legal Officer, Santa Ynez Band of Chumash Indians
- **Robert Yoder**, Attorney, Yoder & Langford, P.C.

# Motion to Select Subcommittee Members

**Rebecca Benally motioned** to select the following 5 individuals as members of the Subcommittee on Dual Taxation based on their experience within this subject area. **Chief Lynn Malerba seconded**

## **Selected Members:**

- **Jean Swift**, Financial Advisor to the Mashantucket Pequot Tribal Nation Tribal Council
- **Derrick Watchman**, President/Owner, Sagebrush Hill Group LLC
- **Michael Connolly**, President, Laguna Resource Services, INC.
- **Henry Cagey**, Councilman, Lummi Nation
- **Michael Willis**, Partner, Hobbs Straus Dean & Walker, LLP

# Motion to Select Subcommittee Members

**Vice-Chairman Eugene Magnuson** motioned to select the following 2 individuals as members of the Subcommittee on Tribal Pensions based on their experience within this subject area. **Councilwoman Sharon Edenfield** seconded

## **Selected Members:**

- **Cassie Langford**, Attorney, Yoder & Langford, P.C.
- **Randy Wilson**, Controller, Confederated Tribes of Siletz Indians

# Matrix of Issues

- **General Welfare Exclusion Act**
- **Dual Taxation**
- **Tribal Pensions**
- Indian Employment Tax Credit
- Indian Coal Production Tax Credit
- Kiddie Tax
- Tax Exempt Debt
- Accredited Investor
- Securities Registration
- Bankruptcy and Restructuring
- Community Reinvestment Act
- New Markets Tax Credit
- Low Income Housing Tax Credit
- Opportunity Zones
- Access to Capital
- Accelerated Depreciation

# IRS Indian Tribal Governments News

<https://www.irs.gov/government-entities/indian-tribal-governments/subscribe-to-indian-tribal-governments-news>

The screenshot shows the IRS website interface. At the top left is the IRS logo. To the right is a search bar and navigation links for 'Help', 'News', 'Language', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a horizontal menu with categories: 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main content area has a breadcrumb trail: 'Home > File > Government Entities > Indian Tribal Governments > Indian Tribal Governments News > Subscribe to Indian Tribal Governments News'. The title 'Subscribe to Indian Tribal Governments News' is prominently displayed. On the right side of the page, there is a language selector set to 'English'. On the left side, there is a vertical navigation menu with categories: 'Individuals', 'International Taxpayers', 'Businesses and Self-Employed', 'Government Entities', and 'Indian Tribal Governments News' (which is highlighted). Under 'Government Entities', there are sub-links for 'Federal State Local Governments' and 'Indian Tribal Governments'. Under 'Indian Tribal Governments', there are sub-links for 'About the IRS office of Indian Tribal Governments', 'Tax Programs for Tribes', and 'Tax Topics for Tribes'. The main content area contains the text: 'Prepared by the office of Indian Tribal Governments, ITG News provides information to include' followed by a bulleted list: 'Casino Issues', 'Payroll Taxes', 'Tip Income', 'Information Reporting', and 'Fraud and Abusive Schemes'. Below the list is a paragraph: 'The office of Indian Tribal Governments provides a single point of contact for assistance and service. The overall goal of this office is to use partnership opportunities with Indian tribal governments, tribal associations, and other federal agencies to respectfully and cooperatively meet the needs of both the Indian tribal governments and the federal government and to simplify the tax administration process.' At the bottom of the main content area is a link: 'Subscribe / Unsubscribe'.

TREASURY TRIBAL ADVISORY COMMITTEE

# Treasury Tribal Affairs Website

<https://home.treasury.gov/policy-issues/tribal-affairs>

The screenshot shows the Treasury Tribal Affairs website. At the top, the URL is [home.treasury.gov/policy-issues/tribal-affairs](https://home.treasury.gov/policy-issues/tribal-affairs). Below the URL bar, there are several social media and utility icons, including YouTube, a globe, SIPPR, my.treas.gov, and a radio icon. The main header features the U.S. Department of the Treasury logo and navigation links for ABOUT TREASURY, SECRETARY BRANCH, POLICY ISSUES, DATA, SERVICES, and NEWS. A search bar is located on the right side of the header.

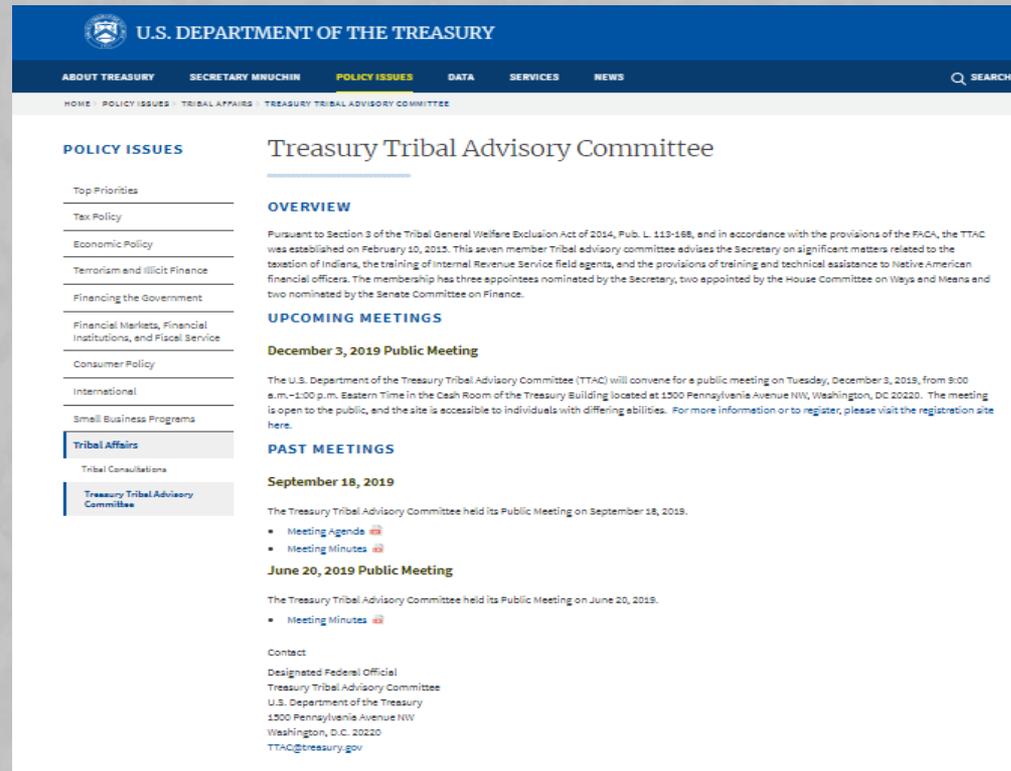
The main content area is titled "Tribal Affairs" and includes a sidebar with a "POLICY ISSUES" menu. The "Tribal Affairs" link is highlighted in the sidebar. The main text describes Treasury's commitment to strengthening its relationships with tribal governments and Indian Country. It mentions the Treasury Tribal Advisory Committee (TTAC) and the Treasury Tribal Advisory Committee (TTAC) as a key mechanism for consultation. The text also notes that Treasury conducts tribal affairs in two primary ways: Tribal Consultations and the Treasury Tribal Advisory Committee. It further states that Treasury is committed to better understanding and responding to the needs of tribal governments regarding Treasury regulations, legislative comments, proposed legislation and policy statements that have Tribal implications, have a direct and identifiable economic impact on Indian Tribes, or preempt Tribal law.

At the bottom of the page, there are several columns of links under the heading "BUREAUS" and "OFFICE OF THE TROUBLESHOOTER". The "BUREAUS" column includes links for International, Small Business Programs, and Tribal Affairs. The "OFFICE OF THE TROUBLESHOOTER" column includes links for the Office of the Inspector General, the Office of the Inspector General, and the Office of the Inspector General. The "U.S. GOVERNMENT SHARED" column includes links for the Office of the Inspector General, the Office of the Inspector General, and the Office of the Inspector General. The "ADDITIONAL RESOURCES" column includes links for the Office of the Inspector General, the Office of the Inspector General, and the Office of the Inspector General. The "OTHER GOVERNMENT SITES" column includes links for the Office of the Inspector General, the Office of the Inspector General, and the Office of the Inspector General.

# TREASURY TRIBAL ADVISORY COMMITTEE

# Treasury Tribal Advisory Committee

<https://home.treasury.gov/policy-issues/tribal-affairs/treasury-tribal-advisory-committee>



The screenshot shows the official website for the Treasury Tribal Advisory Committee. The page features a blue header with the U.S. Department of the Treasury logo and navigation links for 'ABOUT TREASURY', 'SECRETARY MNUCHIN', 'POLICY ISSUES', 'DATA', 'SERVICES', and 'NEWS'. A search bar is located in the top right corner. Below the header, a breadcrumb trail reads 'HOME > POLICY ISSUES > TRIBAL AFFAIRS > TREASURY TRIBAL ADVISORY COMMITTEE'. The main content area is divided into two columns. The left column, titled 'POLICY ISSUES', contains a list of links: 'Top Priorities', 'Tax Policy', 'Economic Policy', 'Terrorism and Illicit Finance', 'Financing the Government', 'Financial Markets, Financial Institutions, and Fiscal Service', 'Consumer Policy', 'International', 'Small Business Programs', 'Tribal Affairs', and 'Tribal Consultations'. The 'Tribal Affairs' link is highlighted. The right column, titled 'Treasury Tribal Advisory Committee', contains an 'OVERVIEW' section with a paragraph describing the committee's establishment and purpose. Below this is an 'UPCOMING MEETINGS' section with a sub-section for 'December 3, 2019 Public Meeting', which includes a paragraph about the meeting and a link to the registration site. A 'PAST MEETINGS' section follows, with a sub-section for 'September 18, 2019' listing 'Meeting Agenda' and 'Meeting Minutes' with document icons. Another sub-section for 'June 20, 2019 Public Meeting' lists 'Meeting Minutes' with a document icon. At the bottom of the page, there is a 'Contact' section with the following information: Designated Federal Official, Treasury Tribal Advisory Committee, U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, D.C. 20220, and the email address TTAC@treasury.gov.

**U.S. DEPARTMENT OF THE TREASURY**

ABOUT TREASURY SECRETARY MNUCHIN **POLICY ISSUES** DATA SERVICES NEWS SEARCH

HOME > POLICY ISSUES > TRIBAL AFFAIRS > TREASURY TRIBAL ADVISORY COMMITTEE

## POLICY ISSUES

- Top Priorities
- Tax Policy
- Economic Policy
- Terrorism and Illicit Finance
- Financing the Government
- Financial Markets, Financial Institutions, and Fiscal Service
- Consumer Policy
- International
- Small Business Programs
- Tribal Affairs**
- Tribal Consultations
- Treasury Tribal Advisory Committee

## Treasury Tribal Advisory Committee

### OVERVIEW

Pursuant to Section 3 of the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, and in accordance with the provisions of the FACA, the TTAC was established on February 10, 2015. This seven member Tribal advisory committee advises the Secretary on significant matters related to the taxation of Indians, the training of Internal Revenue Service field agents, and the provisions of training and technical assistance to Native American financial officers. The membership has three appointees nominated by the Secretary, two appointed by the House Committee on Ways and Means and two nominated by the Senate Committee on Finance.

### UPCOMING MEETINGS

#### December 3, 2019 Public Meeting

The U.S. Department of the Treasury Tribal Advisory Committee (TTAC) will convene for a public meeting on Tuesday, December 3, 2019, from 9:00 a.m.–1:00 p.m. Eastern Time in the Cash Room of the Treasury Building located at 1500 Pennsylvania Avenue NW, Washington, DC 20220. The meeting is open to the public, and the site is accessible to individuals with differing abilities. For more information or to register, please visit the registration site [here](#).

### PAST MEETINGS

#### September 18, 2019

The Treasury Tribal Advisory Committee held its Public Meeting on September 18, 2019.

- Meeting Agenda 
- Meeting Minutes 

#### June 20, 2019 Public Meeting

The Treasury Tribal Advisory Committee held its Public Meeting on June 20, 2019.

- Meeting Minutes 

#### Contact

Designated Federal Official  
Treasury Tribal Advisory Committee  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue NW  
Washington, D.C. 20220  
TTAC@treasury.gov



Comments to TTAC:  
[TTAC@treasury.gov](mailto:TTAC@treasury.gov)

Comments for Tribal Consultation:  
[tribal.consult@treasury.gov](mailto:tribal.consult@treasury.gov)

**TREASURY TRIBAL ADVISORY COMMITTEE**

# Contact Information

## Treasury Tribal Advisory Committee (TTAC)



**TTAC Chairwoman Lacey Horn**  
*Cherokee Nation*  
[horncpa@gmail.com](mailto:horncpa@gmail.com)



**TTAC Vice-Chairman Eugene Magnuson**  
*Pokagon Band of Potawatomi*  
[ewmags@comcast.net](mailto:ewmags@comcast.net)



**Chairman W. Ron Allen**  
*Jamestown S'Klallam Tribe*  
[rallen@jamestowntribe.org](mailto:rallen@jamestowntribe.org)



**Rebecca Benally**  
*Navajo Nation*  
[rmbenally@gmail.com](mailto:rmbenally@gmail.com)



**Councilwoman Sharon Edenfield**  
*Confederated Tribes of Siletz Indians*  
[Sharone@ctsi.nsn.us](mailto:Sharone@ctsi.nsn.us)



**Treasurer Patricia "Trish" King**  
*Oneida Nation*  
[Tking@oneidanation.org](mailto:Tking@oneidanation.org)



**Chief Lynn Malerba**  
*Mohegan Tribe*  
[lmalerba@moheganmail.com](mailto:lmalerba@moheganmail.com)

Treasury Email: [TTAC@Treasury.gov](mailto:TTAC@Treasury.gov)

# TREASURY TRIBAL ADVISORY COMMITTEE



# BREAK

TREASURY TRIBAL ADVISORY COMMITTEE



The Listening Session on Tribally-Chartered Corporations will be held at 2:00 p.m. upstairs on the 4<sup>th</sup> floor, directly above the Cash Room.

**TREASURY TRIBAL ADVISORY COMMITTEE**