

Summary of Tribal Consultation Relating to the Treasury FY 2022 – 2026 Strategic Plan

The *Government Performance and Results Act (GPRA) Modernization Act of 2010* requires federal agencies to publish new strategic plans one year after each presidential inauguration. Treasury's Strategic Plan for Fiscal Years (FY) 2022 – 2026 will describe long-term goals the agency aims to achieve during this Administration and serves as an internal guide for decision-making. During the development of Treasury's FY 2022 – 2026 Strategic Plan, the Department sought general public feedback, using an online feedback form, on the Department's implementation and management of the Strategic Plan, fulfilling a statutory requirement from the *GPRA Modernization Act of 2010*.

In accordance with Treasury's Tribal consultation policy, Treasury held a Tribal consultation on November 31, 2021, to seek and incorporate Tribal leader feedback as Treasury finalized the FY 2022 – 2026 Strategic Plan. More than 150 attendees from all regions of the country joined the consultations with 13 Tribal leaders commenting.

Feedback from Tribal Leaders

Many speakers thanked the Department for the opportunity to consult and commended recent efforts to increase Tribal consultation and government-to-government engagement. Many recommended that the single most impactful thing that can be done to support Tribes is for Treasury to establish an Office of Tribal Affairs within the Office of the Secretary. Tribes recommend that this Office be established to ensure Tribal nations and communities are integrated into the Department's work office wide from economic policy, to climate finance, to tax. Tribal leaders also commented that an office was necessary to coordinate the multifaceted Tribal work of the department and build institutional knowledge on federal-Tribal relations.

Tribal leaders disfavored use of the phrase "partners" or "customers" in the Treasury Strategic Plan and explained that their unique treaty and trust relationship with the federal government and their sovereignty, should be the terminology used for this plan. Commenters also requested that Tribal Nations have their own section within the Treasury Strategic Plan. They also noted that they should be considered apart from state and local governments due to their status as sovereign nations.

Tribal leaders expressed appreciation for the opportunity to consult on the Strategic Plan prior to publication, but noted that it was preferable to give specific and substantive comments on a draft rather than conceptual comments in response to framing questions. Many Tribal Nations would like to see and give feedback on the actual draft document. The Acting Assistant Secretary for Management noted that the draft was still pre-decisional and deliberative, so could not be shared outside of the United States government prior to publication.

Several speakers recognized this Administration as a unique opportunity to reset and strengthen the government-to-government relationship and that Treasury could play a significant role in helping to support Tribal economic development. Many speakers expressed interest in more regular roundtables with program and policy experts to consult as programs are developed. This would help ensure that that

the unique needs and deep expertise of all Tribes are considered prior to implementation. Climate, tax policy, and economic growth/sustainability were particular areas of interest.

With regard to funding, Tribal leaders expressed appreciation for Treasury's implementation of the American Rescue Plan Act in streamlining Tribal applications and adoption of flexibilities in the use of funds. Tribal leaders noted, however, that Tribal governments are severely capacity constrained as a result of the pandemic and need technical assistance to train Tribal staff. With regard to non-recovery assistance, Tribal leaders highlighted that for existing and/or other financial assistance that Treasury may provide to Tribes, Tribal leaders prefer non-competitive, recurring grants, to ensure equitable access for all Tribes. Tribal leaders also suggested that Treasury consider how to monetize benefits of tax credit policies so the incentives can extend to Tribal governments. They also recommended Treasury update regulations and guidance (such as the Tribal Government Tax Guide) in collaboration with Tribal governments and should issue guidance on the tax status of Tribally chartered corporations.