

UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY

+ + + + +

TREASURY TRIBAL ADVISORY COMMITTEE

+ + + + +

PUBLIC MEETING

+ + + + +

WEDNESDAY
JUNE 14, 2023

+ + + + +

The TTAC convened in the Cash Room,
Treasury Building, 1500 Pennsylvania Avenue,
Northwest, Washington, D.C., at 1:06 p.m. EDT, W.
Ron Allen, Chairman, presiding.

TTAC MEMBERS PRESENT:

- W. RON ALLEN, Jamestown S'Klallam Tribe;
Chair/CEO
- REBECCA BENALLY, Navajo Tribe
- 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
- CORA WHITE HORSE, Oglala Sioux Tribe

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

ALSO PRESENT

KRISHNA VALLABHANENI, Designated Federal
Officer
THOMAS BROWN, IRS
JAMES COLOMBE, Department of the Treasury
JONATHAN DUNLAP, IRS
MATTHEW FERGUSON, DOE
WIZIPAN GARRIOTT, DOI
MARK HULSE, IRS
JOSH JACKSON, Department of the Treasury
RICHARD LITSEY, Social Security Administration
MARILYNN "LYNN" MALERBA, Treasurer of the
United States, Department of the Treasury
ANDREW MEGOSH, IRS
LISA MOJIRI-AZAD, IRS
JENNIFER PARI SIEN, Department of the Treasury
JULIA PARNELL, IRS
MORGAN RODMAN, White House Council on Native
American Affairs
ANISHA STEEPHEN, Department of the Treasury
ALYSE TAYLOR-ANYIKIRE, DOE
SCOTT VANCE, IRS
CARMEN ZUCKER, IRS

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

C-O-N-T-E-N-T-S

Call to Order 4

Tribal Opening 4

Remarks by Treasurer Chief
Marilynn "Lynn" Malerba 7

Comments by Members of the Treasury Tribal
Advisory Committee (TTAC) 15

Federal Agency Updates 44

Treasury/IRS Updates 110

Old Business 157

TTAC Subcommittee Updates
1. General Welfare Exclusion 159
2. Dual Taxation 169
3. Tribal Pensions 183

Public Comments 188

Other Items 206

Close of Business 234

Adjourn

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

(1:06 p.m. EDT)

MR. VALLABHANENI: Welcome,
everybody.

My name is Krishna Vallabhaneni. I am the designated federal officer for the Department of the Treasury Tribal Advisory Committee. Welcome to the 11th public meeting of the committee. We refer to it as, or I refer to it as TTAC. Fewer words.

We've got a lot to cover this afternoon, this morning for some of us joining virtually. And would like to at this point welcome TTAC member Rebecca Benally to offer a tribal opening.

Please stand.

MEMBER BENALLY: (Native language spoken.)

Creator, as we humbly come before you this day, we ask for blessings as we come together in a humble way as brothers and sisters representing Indian Country. As we

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

respect our ancestors who have come before us in courage and strength, bless us this day as we have the opportunity to discuss, plan, and implement for our tribal nations various policies, regulations, and planning.

Bless each and every one of us today and our nations back home. Bless us in our travels as we travel to and from home. And bless us in our daily activities.

(Native language spoken.)

MR. VALLABHANENI: Thank you.

Next I'd like to introduce the Treasurer of the United States, Chief Lynn Malerba.

Apologies for that.

Before, I know you're all dying to hear from Chief Malerba, but before we get there we will do a roll call to establish that we are even allowed to be talking here right now.

So, with that, I will read the roll.

Members of the TTAC please just indicate

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

present when your name is called.

I'll begin with Chairman Ron Allen.

CHAIR ALLEN: Present.

MR. VALLABHANENI: Vice Chair Sharon
Edenfield.

VICE CHAIR EDENFIELD: Present.

CHAIR ALLEN: Rebecca Benally.

MEMBER BENALLY: Present.

CHAIR ALLEN: Will Micklin.

MEMBER MICKLIN: Present.

CHAIR ALLEN: Stephanie Williams.

(No response.)

CHAIR ALLEN: Not present. Okay.

Jean Swift.

MEMBER SWIFT: Present.

CHAIR ALLEN: I apologize. Cora
White Horse.

MEMBER WHITE HORSE: Present.

CHAIR ALLEN: Thank you.

And, you know, I'm sure Chairman
Allen will, and/or the Treasurer will also
mention this, but I would like to welcome

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Council Member Cora White Horse as the newest member of the TTAC. Welcome.

Okay. I'll turn it over to the chairman.

CHAIR ALLEN: So, Krishna, if you don't mind, I know that in our script we have opening remarks by the Tribal TTAC. But I would, I think if my colleagues would defer to the Treasurer for some opening remarks. And then we can provide some opening remarks from the TTAC membership.

CHIEF MALERBA: All right. Well, thank you, Chairman Allen. I appreciate that.

(Native language spoken.)

CHIEF MALERBA: Greetings, everyone.

I am Chief Many Hearts Lynn Malerba from the Mohegan people. I acknowledge the First Peoples on this land, including the Anacostian and Piscataway Nations, as well as our neighboring Virginia Tribal Nations. And we thank all the related ancestors and stewards of the land that we meet on today.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

So, I am very happy to have this public meeting. I greet you all today. And I am very excited to have this conversation.

I especially want to thank two of our Advisory Committee members who are attending their last meeting today. I am sad about that because we've worked really closely together.

One is Rebecca Banally, who is an inaugural member of our Treasury Tribal Advisory Committee, and was the co-chair of our Subcommittee on Dual Taxation.

And I thank you for your service and appreciate the time that you've spent with us.

And including the fact that we worked all through the pandemic to get our dual taxation report out the door.

And, secondly, I'd like to thank Jean Swift from Mashantucket Pequot for her service on this Advisory Committee and her thoughtfulness as we worked on dual taxation together.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

I would welcome Cora White Horse. We are appreciative to have your voice and your perspective here on this committee. And I thank you for that.

And I just wanted to let everyone know that the Director of the Office of Tribal and Native Affairs, Fatima Abbas, is unable to join us today. But rest assured, she has been doing some amazing work here at Treasury. She is really making a difference in helping all of the departments that we work with understand our Tribal Nations and understand what good policy from our tribal perspective looks like.

Joining us today, and I'd like you both to stand, in person is Jen Parisien, policy advisor, and Josh Jackson, a policy advisor. We're thrilled to have them here.

And Jim Colombe is on Zoom.

And I'd like to just let everyone know that yesterday they received the Chase Award from the Secretary for the good work that they've done, they have done, on the policy

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

team and throughout the ARPA administration. So, they -- well deserve kudos from them.

Today, you know, we are excited to announce that Treasury and IRS has released a proposed guidance on two very important mechanisms in the new Inflation Reduction Act that will help states, local governments, not-for-profits, and other eligible entities access clean energy credits. This is going to be the first time that Indian Tribal Governments are eligible for elective pay.

And I'll leave the specifics to Jim Colombe when we do the Office of Tribal and Native Affairs update, because this is really important and I don't want to short shrift that conversation.

In terms of, you know, Treasury itself, you know, we are going to be -- we have been meeting with a lot of tribal delegations, which is really important to us. We welcome our tribal delegations to come and visit us here in D.C.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

But the other thing that we're working on is really getting out and about into Indian Country. And as we heard yesterday, both the Secretary and Deputy Secretary talked about their visits to Indian Country during their awards ceremony.

They were asked, you know, what were some of the important things that you've done this year. And they both, completely unscripted, talked about the fact that they visited the Rosebud Sioux and then two tribes in California. And they felt that that was really illuminating.

So, we hope to bring more of our Treasury colleagues out to Indian Country, because it's one thing to talk about policy, it's another thing to really experience it on the ground. And I think that's the best way to educate all of us on the work that we're doing.

We continue to participate in the White House Council on Native American Affairs.

And we're excited about some of the work

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

that's happening there in terms of access to capital. That's something that we've promised Indian Country that we would work on.

But what I think is really exciting about that work is in the access to capital, there is a budget task force that is being stood up to talk about what does full funding look like for Indian Country, what does fully funding the trust and treaty obligations look like in Indian Country.

And that's really exciting to think about the fact that we might actually get that work completed so that tribes can understand where they are, where we need to be, and how we work together as agencies throughout the whole of government, along with our native nations.

In terms of the TTAC work, you know, as you can see, this is our second meeting of the year. We hope to announce a third in September. And then we'll start again afresh in December with another one.

We are continuing to work on

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

curriculum here at Treasury to ensure that all departments within Treasury that works with Indian Country understand trust and treaty obligations, sovereign-to-sovereign relationships, and how we can best complement and work together as we implement various programs at Treasury, but also understand what the underpinnings of Indian law are.

There's cross-agency work. You'll hear a little bit more about that on the IRA and the infrastructure law, to ensure that we have good uptake on all the eligible programs, and tax credits, and deployment of funds.

And I think I probably will leave it at that, except to say that we did meet with the newly-appointed IRS Commissioner, Daniel Werfel, last week. He sends his regrets. His calendar did not allow him to attend this meeting. But we are hopeful that he will be able to attend the September meeting. And we'll try to make sure that we get him on our calendar.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And we'll talk a little bit about the consultations. But just know that we are developing all the feedback on all of the consultations that we have held since October for consideration here at Treasury and then back out to Indian Country.

I want to make special note of everyone who worked hard to make this meeting happen, including our Advisory Committee, because they do a lot of work behind the scenes. And it's ongoing work with all of the subcommittee work that they do. So, even though we are having a formal meeting today, there has been a lot of work between our last meeting in March and today.

And Krishna Vallabhaneni, who has worked really hard, not only being our DFO, but also on all things IRA. Which I don't know how he gets his sleep.

Fatima, Josh, Antonio Wiggins, the Treasury Events Team, because there's a lot that happens to make this, this meeting happen,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

and the Treasury Travel Team.

I'd like to acknowledge all of our partners, both here and virtually; White House Domestic Policy Council, the Bureau of Indian Affairs, IRS, Office of Tax Policy, SSBCI, OMB, SBA, Commerce, the Office of Racial Equity, and all of the tribal organizations who are so thoughtful, and our tribal leaders who are also so thoughtful in their comments and their responses to the numerous consultations that we have been having.

But, please rest assured that we take all of your comments very seriously. And we use your comments to inform policy here.

So, I look forward to the discussion. Thank you for letting me go first today. And as always, the financial health of our Tribal Nations is really at the heart of how we provide for our services. So, these meetings are very, very important. And they are very critical to the people that we are serving on the ground. So, Kutapatamawish.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Thank you.

CHAIR ALLEN: Thank you, Madame Treasurer. Always fun for us to refer to you as a former Tribal colleague and as a key new leader inside the Department of Treasury.

So, as chair for the Jamestown S'Klallam Tribe, and currently the chair for the TTAC. I want to thank you, Lynn, for your leadership, Krishna, for your leadership, and the whole team, Fatima.

I can tell you that we are all very delighted about one of the major moves you folks made is establishing the Tribal Advisory Office in Treasury so that we have a presence in the Department that's permanently there.

So, the efforts that you have to go through are not going unnoticed. Using double negatives, but. So, we deeply appreciate that.

I want to begin the comments with my colleagues by saying that I deeply appreciate that we continue to meet and move the agenda that was established through the GWE

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

legislation back in 2014. And it took us a while to get our traction, but we are off on a very good start.

So, the three current subcommittees on tax parity, and pensions. And more importantly, or as importantly, the GWE regulation is moving constructively forward. And I can tell you I'm very delighted about it, Indian Country is very delighted about it.

A preference that I underscore when I talk about the importance of this forum and Treasury becoming one of the key partners, federal partners, with the tribes in advancing our mission, goals, and objectives to restore the rightful standing of the tribes as sovereign nations within the framework of the Federal Government of the United States of America, and helping us become truly not only self-governing but self-reliant.

And you referenced, Lynn, on the importance of access to capital and fair lending practices as they apply to tribes and

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

tribal citizens is a critical issue.

I closely track the OMB crosscut, annual crosscut analysis where it talks about how there's approximately 31 or so billion that serves all of Indian Country, crisscrossing all the federal agencies. And I consistently note that the needs of the 574 nations is probably north of 350 to 300 million -- or billion, a year.

That's a big gap. And we are all very conscious of the challenges of the Federal Government with regard to all its many responsibilities, from Social Security, to Medicare, Medicaid, and on down the line to defense, and all the many domestic responsibilities. Multi-trillions. And my understanding is we're well past the 30 trillion. But the issue is how will the Federal Government help enhance the tribes' ability to become more self-reliant?

So, the rules of Treasury with regard to access to capital is a critical one.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

The rules and regulations with regard to IRS, with regard to tribes' business activities, including our corporations, is critical to our success.

If we're going to bridge the gap to fill the needs of the tribes categorically, from the smallest tribes to the largest tribes, we have to have that ability to generate that unrestricted revenue which, in my judgment, is reflective of the character, and the culture, and the history of Indian Nations being independent nations.

And so, that is the things that we are working on here. It is critical for us to be able to accomplish those goals. And so, I am very delighted that we are moving forward in that direction.

The three subcommittees that we have now, and I'm going to be proposing later a recommendation of another subcommittee that deals with the issue of the IRS determination of the standing and authority of tribal

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

corporations and LLCs, et cetera. So, it's how we're doing business now, and the standing, and the importance of transparency so the Federal Government is comfortable about how tribes establish those corporations and LLCs, et cetera.

I've been personally involved. There's a number of different Tribal Advisory Committees. National Congress of American Indians has one. The Native American Finance Officers Association has one. And there's a new Tribal Capture and Economic Development Advisory Committee that is being developed by leadership like Henry Cagey at the Lummi Nation.

And they are all helping advise us, which eventually is advising the Treasury and the IRS. So, we engage with them. The Tribal Capture and the Economic Development will be meeting tomorrow to follow up this conversation about what are our next steps. So, we consistently engage with them.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

We had a good meeting at NCI recently, within the last few weeks. And then there was a number of regional meetings that also discussed the matters that we have before us.

And I and my colleagues, many of my colleagues, have been in those meetings and providing updates on where we are, how well we're doing, and what our challenges are to carry out the mandate of this advisory committee.

And I just underscore the fact that we are advisory. We don't supplement the government-to-government relationship that is the obligation of the Federal Government between all 574 Indian Nations.

So, I'm looking forward to continuing this effort and continuing the follow-up effort to finalize the GWE regulations, to take the next step with regard to tax parity, so that we are not competing with state or local governments with regard to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

tax bases and revenues that should be generated for the benefit of our peoples, which is essential as a government. And people often forget that we are governments, too, and we have an equal right to generate those kind of tax revenues for the benefit of our peoples.

So, the pension, which is a big issue, it's a complicated one in terms of, you know, what they provide long-term care for all of our citizens who work for the tribe and tribes. And so that that, those issues are going to be really important for us.

I will conclude my remarks with those comments. There's always a lot underneath the umbrella of what we try to do and how we advocate and challenge the Federal Government to step up.

The last thing I'll say is I just have deep appreciation. This Administration has stepped it up in a big and meaningful way.

The number of tribal citizen appointees, including you, Madame Treasury -- Treasurer, is

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

unprecedented. And I thought that it would be hard to beat what President Obama did, but President Biden is stepping it up a couple notches. And so, I think that's a real compliment to what we can accomplish under this Administration, under this leadership in its respect for our Indian Nations.

So, I'll pass on to Rebecca. I know Rebecca and Jean Swift, you know, who, as you noted, will be moving on to new frontiers. And so, I will pass on to Rebecca first.

And, Jean, I'll call on you next since you're one of our outgoing members as well.

Rebecca.

MEMBER BENALLY: Thank you, Chairman Allen.

I'd like to take this opportunity to thank everyone out in the audience for being here. Your participation means a lot. And being involved from your Tribal Nations and involvement from Indian Country, so thank you

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

very much for your presence during this meeting.

And everyone here that's going to speak today. And also our Treasurer, Chief Lynn Malerba, we served on the Dual Taxation and did a lot of great work.

And then-- so, also, this being my last meeting, it has been an honor to serve on TTAC and doing work with the Dual Taxation. I know that the work will continue. And I trust that each and every one of you will continue the great work that you are all doing and have been doing.

It's never a dull day when you represent Tribal Nations and Indian Country because, talk about frontier, it's not really frontier, we've been here and we will continue to be here and work on great things that needs to be worked on, whether it's taxation, pension, general welfare, or other top priorities that will be identified going forward.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And I'd like to thank my technical advisor Derrick Watchman, who is in the audience, from the Navajo Nation. Thank you for your wisdom, knowledge, and information that you've shared, your experience. Thank you very much for being a great technical advisor.

He answers phone calls at 1:00 a.m. So, if you need information.

And, also, you know, I sit here and think about how hard and the courage and strength that our ancestors have had to come this far. And we will continue to work on great things. We have a presence here in Washington, D.C., and I hope that it just becomes greater and greater each time.

So, dual taxation has been one of the top priorities. So, I just want to say thank you for all the work. And I'll give an update later as we get to the topic of giving updates on our subcommittees.

And so, with that, thank you very much.

(Applause.)

CHAIR ALLEN: Rebecca, I definitely want to say thank you to you and your leadership. You have been wonderful to work with, and a strong advocate for the tribes and our collective interests, as well as you worked on the Dual Taxation Tax Parity Subcommittee.

So, thank you. We're wishing you well.

At the end of this meeting you'll finish your tenure, and then we will work together to tee up a good candidate to be nominated as your replacement.

So, the other one I want to call upon -- and, Sharon, please bear with me. I know I should have called upon you as the vice chair first, but if you don't mind, I'll provide a little opportunity for our outgoing members.

VICE CHAIR EDENFIELD: That's good.

CHAIR ALLEN: Thank you.

Okay. So, Jean, I'm going to call

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

on you first.

MEMBER SWIFT: Good afternoon,
Chairman Allen. Thank you for allowing me to
make some remarks.

And it's really been a privilege.
I've had a rather short stint on the TTAC, but
prior to becoming an actual member of the TTAC
I did serve on the Dual Taxation Subcommittee.

And I will continue that work on the Dual
Taxation Subcommittee, just not as a full
member, if you will, of the TTAC. There's just
a lot of competing priorities.

And Chief Malerba was very gracious
in accepting that explanation. So, I want to
thank her for that. And also thank her for her
leadership in making the TTAC, bringing it the
prominence that it needs being under her
purview as the U.S. Treasurer. So, very
grateful for that.

I also want to thank my chairman,
Chairman Rodney Butler, for his fight on the
dual taxation matters. He's made this very

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

clear, both at the national level and at the state level.

And, likewise, my technical advisor, Charles Ferguson. And then also legal counsel for the Mashantucket, Betsy Conway. All people that have been very active in supporting us. And we will continue this good fight.

So, thank you again.

CHAIR ALLEN: And thank you, Jean. Like Rebecca, your knowledge, expertise is going to be dearly missed.

Congratulations on your new appointment. We know that that will keep you busy pretty much 24/7. But we'll miss you without a doubt. You've been a great addition to this committee in advising the Treasury.

Okay. So, Sharon, I'm going to circle back to you.

VICE CHAIR EDENFIELD: Good afternoon, everyone. And I don't know why my - - oh, there I am.

My name is Sharon Edenfield. I'm

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

the -- I serve on a Tribal Council as Tribal Treasurer for the Confederated Tribes of Siletz Indians located in Oregon.

I do want to welcome Cora. Look forward to working with you.

And it's been an honor and a privilege serving with Rebecca and Jean. So, you will be sorely missed. I want to thank you for the time that you did spend on TTAC.

I served as the co-chair on the GWE with Chairman Allen. And that report will be given to you separately.

Chairman Allen, you know, talked a little bit about challenges. And there are many in Indian Country. And a couple of them, I think, got brought up, one of them got brought up at the last public meeting regarding NIGC. And I know that that will be discussed later on in the agenda.

So, because I know tribes have reached out to me regarding the lavish and extravagance regarding GWE, so, that will be a

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

point of some discussion.

Always SSA, our subcommittee's been working with Social Security. And I want to thank Social Security, and I thank Mr. Litsey on the virtual. He's attending virtually. But they have been very helping. And Ben has been very good working with him.

We're not there yet but, hopefully, we will get to a place where our tribal citizens that receive GWE benefits, while being negatively impacted by them that receive SSI. A new one that's just come up with my tribe, and then I heard of another one, is Medicare. So, it's like we just get through one hurdle and another one, you know, comes into play.

So, that one will be something I will be looking at and working on also.

But I want to thank all of you that are there in person and on there virtually. I apologize I couldn't be there in person. But I will be at the next one.

So, thank you and welcome.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

CHAIR ALLEN: Thank you, Sharon.

Next on my list is Will Micklin.

MEMBER MICKLIN: Thank you, Chairman.

Will Micklin, Vice President,
Central Council of Tlingit Haida Tribes of
Alaska.

We'll be giving the Pension
Subcommittee report later in the meeting.
Stephanie Williams is in D.C. but she's not
feeling well, so she may join us later online.

But I thank her for her diligent work on the
subcommittee report and the advisors as well.
Wendy Pearson is my advisor, but as well Robert
Yoder, and William Wilson, and Brian Howard,
and Ryan Celu (ph) were among others that
contributed to the report.

I will, if I believe we have an
opportunity later, raise the question for
consideration by the committee of ordering our
work. I know in the beginning there were the
emergent issues that needed immediate attention
with GWE, and dual taxation, and tribal

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

pensions that we are now advanced in our process of treating through the TTAC.

But I will be suggesting for consideration by the committee that we order our work by policy and administration so that with the many crosscutting issues that arise with the questions of greater complexity that Chief Malerba addressed in her opening remarks, may be addressed through ordering our subcommittee work by that method between policy and administration.

And give a greater light to questions of administration such as what was referenced with the GWE compliance audits, as well as the tax administration where individual American Indians, Alaska Natives, as well as tribal governments and tribal organizations, have contact with the Service, and the ability of ITG to support that.

Those are administrative issues that are important because they are, they are met at their field level by all tribes, tribal orgs,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

and individuals. So, I think it's worthy of consideration

Thank you, Mr. Chair, for your diligent work. And I look forward to moving forward with the meeting.

Thank you. Gunalchéesh.

CHAIR ALLEN: Thank you, Will.

And Stephanie Williams from Alabama-Coushatta is ill today, so she couldn't attend and provide any updates or comments on her behalf.

And we certainly do wish her well in terms of getting reappointed, I think by the House Ways and Means Committee.

So, I will turn to our newest member, Cora White Horse from the Oglala Lakota Sioux Tribe.

Cora.

MEMBER WHITE HORSE: Thank you.

Thank you very much. And I wanted to say thank you to Chief Malerba for the appointment. And I really appreciate it. And

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

I really look forward to working with everybody here.

I've been in tribal politics since I was a little girl. And I really appreciate and I'm excited to work with Ron because I have seen his work since I was very young.

And I was really looking forward to working with Rebecca on the dual taxation. So, I am sorry that she's leaving.

But I am looking forward to this. And I am excited, and I can't wait to get started.

CHAIR ALLEN: Thank you, Cora. We're looking forward to working with you as well. You're going to find out that you may get delegated a lot more work than you want. So don't leave the room, get some advice.

So, I'm going to now, the next item is the minutes. I'm going to turn back to our co-chair DFO Krishna.

MR. VALLABHANENI: Thank you, Chairman Allen.

APPROVAL OF MINUTES

MR. VALLABHANENI: At this point I would just like to motion for the approval of the minutes from the March 14th, 2023, meeting of the TTAC.

Do I have? I'll motion to approve it.

Do I have a second?

CHAIR ALLEN: You have a second.

MR. VALLABHANENI: All right. Motion is passed, I guess.

Do we vote?

CHAIR ALLEN: Yes, we do. We have to go member by member to vote.

MR. VALLABHANENI: Got it. Okay.

I'm getting a little rusty here. It's only the 11th time I'm doing this, so I apologize.

All right, we will start with, I'll start the roll with Chairman Allen.

CHAIR ALLEN: Yes.

MR. VALLABHANENI: Vice Chair

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Edenfield.

VICE CHAIR EDENFIELD: Yes.

MR. VALLABHANENI: Rebecca Benally.

MEMBER BENALLY: Yes.

MR. VALLABHANENI: Cora White Horse?

MEMBER WHITE HORSE: Yes.

MR. VALLABHANENI: Will Micklin.

MEMBER MICKLIN: Yes.

MR. VALLABHANENI: Jean Swift.

MEMBER SWIFT: Yes.

MR. VALLABHANENI: All right. That's
six yeses to no nays. So, motion is accepted.
For real this time.

(Laughter.)

CHAIR ALLEN: Okay. So, I think our
next item is the election of officers. I think
this is primarily for the, I think, the
technical support.

ELECTION OF OFFICERS

CHAIR ALLEN: So, the first one I
have is Cora White Horse.

MEMBER MICKLIN: Mr. Chair, I move

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

for naming Cora White Horse, Oglala Sioux Tribe tribal member, to the Tribal Pensions Committee.

Sorry.

CHAIR ALLEN: Yeah, Will, you're ahead of the script.

MEMBER MICKLIN: Oh, I'm sorry.

CHAIR ALLEN: So, Cora is going to be nominating her technical advisor.

MEMBER MICKLIN: Sorry.

MEMBER WHITE HORSE: I would like to nominate Xavier Barraza as my Technical Advisor, attorney from Peebles Kidder.

MR. VALLABHANENI: Is there a second?

CHAIR ALLEN: I will second it.

MR. VALLABHANENI: Okay. So, I will just do a quick roll again for that motion.

Chairman Allen.

CHAIR ALLEN: Yes.

MR. VALLABHANENI: Vice Chair Edenfield.

VICE CHAIR EDENFIELD: Yes.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. VALLABHANENI: Rebecca Benally.

MEMBER BENALLY: Yes.

MR. VALLABHANENI: Will Micklin.

MEMBER MICKLIN: Yes.

MR. VALLABHANENI: Jean Swift.

MEMBER SWIFT: Yes.

MR. VALLABHANENI: Cora White Horse.

MEMBER WHITE HORSE: Yes.

MR. VALLABHANENI: All right. Motion is approved.

CHAIR ALLEN: Okay. I think our next up is Rebecca who is going to make a nomination.

MEMBER BENALLY: At this time in my last meeting I'm passing on the baton. I nominate Cora White Horse to the subcommittee, or the Dual Taxation Subcommittee. I know you will do well.

MEMBER SWIFT: I will second.

MR. VALLABHANENI: Thank you for the second.

I'll go through the roll.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Chairman Allen.

CHAIR ALLEN: Wait.

MR. VALLABHANENI: Sorry.

CHAIR ALLEN: Cora has to accept the nomination.

MR. VALLABHANENI: Oh.

MEMBER WHITE HORSE: Yes. Thank you.

And I accept the nomination.

MR. VALLABHANENI: Okay. I apologize.

I'll go through the roll for the approval of the nominations.

Chairman Allen.

CHAIR ALLEN: Yes.

MR. VALLABHANENI: Vice Chair Edenfield.

VICE CHAIR EDENFIELD: Yes.

MR. VALLABHANENI: Rebecca Benally.

MEMBER BENALLY: Yes.

MR. VALLABHANENI: Will Micklin.

MEMBER MICKLIN: Yes.

MR. VALLABHANENI: Jean Swift.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MEMBER SWIFT: Yes.

MR. VALLABHANENI: I'm not sure you vote on yourself, so. Okay, thank you.

CHAIR ALLEN: Okay. So, the next, now you're up, Will.

MEMBER MICKLIN: Sorry to jump ahead.

So, I'd like to nominate TTAC member, Oglala Sioux Tribal Member Cora White Horse to the Pensions Committee.

Thank you, Mr. Chair.

CHAIR ALLEN: I'll second it.

MEMBER WHITE HORSE: Thank you. And I accept the nomination.

MR. VALLABHANENI: Okay. So, on that nomination I'll read the roll and seek approval.

Chairman Allen.

CHAIR ALLEN: Yes.

MR. VALLABHANENI: Vice Chair Edenfield.

VICE CHAIR EDENFIELD: Yes.

MR. VALLABHANENI: Rebecca Benally.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MEMBER BENALLY: Yes.

MR. VALLABHANENI: Will Micklin.

MEMBER MICKLIN: Yes.

MR. VALLABHANENI: Jean Swift.

MEMBER SWIFT: Yes.

MR. VALLABHANENI: Okay. Motion is adopted.

CHAIR ALLEN: Okay. I think that is the end of nominations and appointments that we needed to make today. So, I'm going to turn it back over to you again --

MR. VALLABHANENI: Sure.

CHAIR ALLEN: -- Krishna for the federal updates.

MR. VALLABHANENI: All right. And so, at this time we'll start off with the folks from --

CHAIR ALLEN: Can I interrupt just for a second?

MR. VALLABHANENI: Sure.

CHAIR ALLEN: It just dawned on me we didn't introduce our delegation here.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. VALLABHANENI: Oh yeah.

CHAIR ALLEN: So, we might to refresh everybody who's who at the table.

MR. VALLABHANENI: Sure.

Carmen, you want to go ahead?

MS. ZUCKER: Good morning. Carmen Zucker with the IRS Office of Indian Tribal Governments.

MR. HULSE: Good afternoon. My name is Mark Hulse with the Office of the IRS Chief Counsel.

MR. MOJIRI-AZAD: Good afternoon. I'm Lisa Mojiri-Azad. I'm with IRS Office of Chief Counsel, Income Tax and Accounting.

MR. MEGOSH: Good afternoon. My name is Andy Megosh. I'm also with the Office of Chief Counsel, and the Associate Office of Employer Benefits, Exempt Organizations, and Employment Tax.

MR. VANCE: Good afternoon. I'm Scott Vance, the Associate Chief Counsel for Income Tax and Accounting in the IRS Office of

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Chief Counsel. We have jurisdiction over the general welfare exclusion topic.

MR. BROWN: Yeah. I'm Thomas Brown, and intern at the IRS Office of Chief Counsel, Income Tax and Accounting.

MR. DUNLAP: Jonathan Dunlap. I'm an attorney at IRS Office of Chief Counsel, Income Tax and Accounting.

MS. PARNELL: I'm Julia Parnell. I work with Andy Megosh at the IRS Office of Chief Counsel and Triple E.

MS. STEEPHEN: I'm Anisha Steephen. I'm in the counsel with the Racial Equity Office at Treasury.

CHAIR ALLEN: If I might, we have our quota of attorneys.

(Laughter.)

MR. VALLABHANENI: I think we passed that a long time ago. I say that as one, so.

Chairman Allen, is there anyone in the audience you would like to specifically identify? Or I can't -- I'm not sure.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

CHAIR ALLEN: No.

MR. VALLABHANENI: Okay.

CHAIR ALLEN: I think that there will be some that are going to be coming, stepping up when the public comment is made.

MR. VALLABHANENI: Perfect.

CHAIR ALLEN: Then we'll recognize them.

MR. VALLABHANENI: Sounds good. Good, because I was hoping you would not identify Telly Meier.

(Laughter.)

MR. VALLABHANENI: Yeah, sorry. Okay, good.

FEDERAL AGENCY UPDATES

MR. VALLABHANENI: At this time I'd like to invite our speakers from partner federal agencies, departments. I'll start off with Morgan Rodman from the White House.

MR. JACKSON: Hey, Krishna, Morgan is not going to be joining us till about 2:30.

MR. VALLABHANENI: Okay.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. JACKSON: So, we'll go with the Social Security Administration.

MR. VALLABHANENI: All right. Okay, Morgan's not going to be with us until later. So, I will next move to Richard Litsey from the Social Security Administration.

Mr. Litsey, are you -- There you are. Okay.

MR. LITSEY: Sorry. I froze.

MR. VALLABHANENI: No problem.

MR. LITSEY: Yeah.

Richard Litsey, Office of Native American Partnerships for the Social Security Administration.

Do you want your report now or, I'm sorry?

MR. VALLABHANENI: Yes. Yes, please. Sorry about that.

MR. LITSEY: Okay. Okay, hold on one sec. Let me get to it.

All right. Of course, we are in receipt of, have been in receipt of Chairman

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Allen's position paper and recommendations.

We have met regarding the Tribal General Welfare Exclusion Act.

And we have met informally with our Office of General Counsel which suggests we pass it on to some other folks. And the position paper is now with the Office of Program Law, Office for Income Security Programs, and the Office of Legislation, Congressional Affairs.

When we get everything, get their comments back, all of their comments back we will report. For sure we will be reporting in September but we, hopefully, we'll get the report back soon and we can pass it on to Chairman Allen for dissemination among the -- among TTAC.

That's it.

MR. VALLABHANENI: Thank you very much.

Any questions from the members?

CHAIR ALLEN: If I might, Mr. Chair.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Richard, is SSA working diligently to put out the notice or the information to the tribes through the national and/or regional organizations so that we're able to alert the tribes on the portals that you're setting up to assure that tribes, tribal citizens, are not being negatively harmed by the benefits provided by the tribes.

Could you provide an update on that effort?

MR. LITSEY: Right now, Chairman Allen, right now the different offices that I mentioned have your position paper and are reviewing it. And then from there we will do as you mentioned with other -- get the word out.

But I want to get the word back to TTAC first so we can discuss how, whatever they're, whatever they're deciding on as a result of your position paper. Right? I don't have that information yet.

CHAIR ALLEN: Okay. All right. Then

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

we'll await to hear back from your office in the near future.

MR. LITSEY: Hopefully, hopefully soon, because they've had it since you sent it to us. We moved it, forwarded it on.

We would hopefully have it before the September 4th, or September meeting. And so that when we do have the September meeting we can discuss it then, or whatever we have to do next, next steps. But so far I have not heard back from everyone. So, hopefully, that will be short, in short time.

CHAIR ALLEN: Okay. So, my last point I think Sharon Edenfield and I have been taking a lead role. I don't know if some of our other colleagues want to engage. But we stand ready to have sidebar conversations, if necessary, on --

MR. LITSEY: Sure.

CHAIR ALLEN: -- how we can decide on what next steps are, to improve the relationship between the GWE benefits versus

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

how SSA and SSI will handle those matters.

Thank you.

MR. LITSEY: Absolutely.

VICE CHAIR EDENFIELD: Chairman

Allen, I have a comment. This is Sharon.

The question I have is the letter that was submitted from Chairman Allen and myself, our two tribes. Would that come back to the subcommittee first before it goes to the full TTAC? Because we didn't run that through TTAC.

So, would it need to go back to the subcommittee first? That's my question.

CHAIR ALLEN: Okay, I think that's so noted, Sharon. And we'll collaborate with Richard.

VICE CHAIR EDENFIELD: Okay. That sounds good. Because we didn't run it through the TTAC Committee. We did that as individual tribes, from your tribe and my tribe.

MR. LITSEY: Yeah. However you want to handle that. I guess I assumed it came from

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

the Committee. But if it hasn't been run by them, I'm trying to move on it as quickly as possible.

VICE CHAIR EDENFIELD: Yeah. Mr. Litsey, it came from our subcommittee. It was through our subcommittee, not the full TTAC.

MR. LITSEY: Okay.

CHAIR ALLEN: Yes.

VICE CHAIR EDENFIELD: That's why I questioned the process, you know, how that comes back to the full TTAC.

MR. LITSEY: Okay.

CHAIR ALLEN: Yeah. And, Sharon, as soon as Richard responds to us, then we'll communicate with --

MR. LITSEY: Yes.

CHAIR ALLEN: -- all of our colleagues on this particular topic.

But which is inclusive of, Sharon, with NCI and the full et cetera, because we have a high interest in those forums. So, to communicate with our tribes and their citizens.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. LITSEY: Right.

CHAIR ALLEN: Okay.

MR. LITSEY: And that's why we will get back to you, Chairman, and your subcommittee.

CHAIR ALLEN: Yes. I apologize. I forgot we couldn't do it officially from this body. So, we sent it through --

MR. LITSEY: Sure.

CHAIR ALLEN: -- through my tribe.

Okay, fair enough.

MR. VALLABHANENI: Mr. Micklin, do you have a question?

MEMBER MICKLIN: Thank you. I'd like to say hello to my friend Mr. Richard Litsey. And also, greetings to SSA Acting Commissioner Dr. Kilolo Kijakazi. I don't know if I'm close to that pronunciation, Richard.

MR. LITSEY: Very close.

MEMBER MICKLIN: And thank you and the commissioner for attending the Public Health Summit in Anchorage in May where there

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

is a discussion, tribal leaders discussion on issues that Chairman Allen just spoke to.

And we are interested in -- I think you heard an expression of interest in a number of issues of the SSA education programs for assistance based on need or ABON through collaboration with tribes. And SSA and SSI benefits and COVID-19 benefits excluded from SSI eligibility and income determinations that implicates Medicare, Medicaid, VA benefits, child care credits, SNAP, et cetera, to varying degrees.

We are interested in that information being disseminated through third party sites. In Alaska that's Nome, Kodiak, Kenai, and Ketchikan. And we're interested in extending the outreach, that educational outreach to all tribal communities as much as possible. That is worth discussion.

But for the purposes of TTAC, we're, as you have heard, very interested about potential impacts to tribes and tribal citizens

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

of SSA, SSI treatment of ABON and other types of income.

We know Treasury published FAQs for payments by Indian Tribal Governments to their individual members under COVID relief legislation. And I think this discussion to TTAC will further that information about tax treatment and reporting requirements for these payments, and refer specifically to those sources of income, and particularly concerned with COVID relief payments.

So, we thank you for that.

We understand that there is perhaps legislation intended to be moving to resolve issues with tax, these credit and income inclusion issues in the SSA and SSI formulas. It doesn't look like it's moving any time quickly, so this discussion to TTAC about the programs and purposes for Title 16 and the other areas of concern are going to be very important.

So, I thank you for your

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

collaboration. You come in with a bang, seeing a lot of tribal folks. And so I thank you for that. And I look forward to engaging with you on this important issue.

Thank you, Richard.

MR. LITSEY: Thank you, Will.

CHAIR ALLEN: If I might, Mr. Chair.

So, I don't know the political process where Treasury, SSA, et cetera, proposes or how they work any proposed legislation to remedy problems such as what Will was identifying. But it would be helpful for us, as tribal leaders, to know what the department or the agency thinks is needed in order to address the issue that Will raised, as well as others that we are struggling.

So, if we know what impediment, what legislative impediment that we're struggling with, then it helps us go to The Hill as tribal leaders to ask for or seek legislative remedies.

I know that there has been some

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

issues with regard to SSA. I think that's what Will was getting at. But it's just a matter of how we work with the Administration on making that happen.

So, Richard, I know we have had some conversations with your colleagues on this topic. And I know Sharon and I have. So, that would certainly be helpful for us.

MR. LITSEY: Right.

CHAIR ALLEN: If we need legislative remedies. Thank you.

MR. LITSEY: Exactly.

CHAIR ALLEN: Okay.

MR. LITSEY: If I may, having reviewed everything that you sent us, and what I reported on, you're absolutely right, regardless of what these different offices come up with, removing any impediments to getting this done as quickly as possible I think is extremely important. And I am hoping that we certainly will encourage them to say, well, okay, if you can't do it this way, what needs

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

to be done so we can get it done?

So, that's where we, or my office is coming from.

CHAIR ALLEN: Okay, thank you.

Just FYI, first thing that goes when you're getting older is your hearing. Second thing is your sense of humor. I've still got that. So, I'm living on the edge here.

MR. VALLABHANENI: You might want to seek a second opinion, Chair.

(Laughter.)

CHAIR ALLEN: All right, thank you.

MR. LITSEY: You're welcome.

MR. VALLABHANENI: Thank you, Mr. Litsey and members.

MR. LITSEY: You're welcome.

MR. VALLABHANENI: Next I'd like to invite from the Department of the Interior -- I'm going to screw this name up, I apologize -- Wizepan Garriott.

MR. GARRIOTT: Thank you. And I apologize, everyone, I'm unable to be there in

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

person.

My name is Wizipan Little Elk Garriott. I serve as the Principal Deputy Assistant Secretary for Indian Affairs at the U.S. Department of Interior. And always, always appreciate to our friends and colleagues at Department of Treasury for including us in these meetings, as well as the members of the TTAC for including us.

And it's always good to see friends and colleagues, teachers and mentors here.

So, I just have three -- we always have a lot of things going on at Interior, a lot of updates. But I think that there are three that are particularly important for this.

Especially as we think about, you know, parity for tribal governments, right, that it's extremely important, very important that we continue to honor our constitutional duties. You know, as federal employees we also swore an oath to the U.S. Constitution to uphold it, which always includes our treaty

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

clause, that treaties are the supreme law of the land. And that from that flows a trust responsibility to act in the best interests of tribes.

And so, that is always constantly at the forefront of our thinking in terms of, you know, how we can do that.

And one way is making sure that we are doing right by tribes when it comes to data sovereignty, data protection, and utilizing the best data in the ways the tribes want us to in order to promote and advance policies that are going to work for us to support tribes.

So, we have helped to lead the formation of a data, interagency data working group. And we are having a consultation on that. I think I saw that in the chat. That consultation will be Tuesday, June 20th. Your tribal leader letter has gone out. And we hope that we get as much participation as possible.

And, of course, this is a natural outflow, actually, of a lot of the work, the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

heroic work that, actually, Treasury did in terms of getting a lot of that ARPA funding out, and working so diligently to develop a formula and then continue to improve that formula. And I think that the last version that we saw was probably -- was pretty good.

I think that Indian Country really did a great job in advising on that. And Treasury is taking a lot of different views, and formulas, and putting something together that really makes sense.

So, what next as we think about collecting more data, especially to inform funding and funding allocation decisions?

So, what should we do with the data?

What data should we collect?

How should we protect it?

Is there data the tribes feel should be made public, et cetera?

These are the kind of questions that we're going to be asking, that we're wrestling with. And we would love to be able to have as

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

much tribal input, participation and guidance as possible within that.

Second, you know, we are participating in the task force, you know, the budget task force that Chief and Treasurer Lynn Malerba mentioned.

We have also, you know, developed what we call the baseline report, which is a baseline of kind of what does just basic, and I won't even call it adequate, but basic funding for Indian Country look like?

And, of course, that helps to inform and helps kind of provide more data that informs our own tribal budget, Interior Advisory Council. Of course, Ron is one of the chairs in that. And so, that is something that we have formulated.

You know, we're continuing to share with TIBC and with other entities, you know, groups and tribes to be able to start thinking about, like, what does that look like? What can we do to begin fully meeting our treaty and

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

trust obligations that we have?

And then, finally, you know, everyone is, you know, on pins and needles. We're anticipating a decision from the Supreme Court, you know, very, very soon, we don't know when, on ICWA.

And I just want to reiterate to this group and to our colleagues, you know, that we stand with ICWA. We're, you know, we need to defend ICWA. And we hope that we get a good decision from the Supreme Court.

But we're also, you know, being realistic about things and, you know, anticipating that there, you know, there might be some work to do.

And we're going to have to really rely on Indian Country to help move that, that forward in terms of what needs to be done.

Of course, we don't have the decision yet, but it's something that we are, you know, antic -- it's taking up a lot of our time thinking about how we're going to respond.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And then we'll have to move very quickly. And we're ready and prepared to put a lot of time and energy into responding and figuring out what we need to do next.

So, like I said, we have a lot of updates. We could continue to talk. But it's better for us to listen.

And so, with that, I'll hand it back to the chairs.

MR. VALLABHANENI: Chairman Allen, do you have any --

CHAIR ALLEN: Thanks, Wizi, for that update. We always appreciate the great work that you and Brian and your team is doing over there in the Department.

So I have two questions I want to throw at you. One is, what is the status of updating the Indian Trader Act regulations that, as you know, hasn't been updated since '59? And so I'm curious where it is in the updating. I know it was a priority for you and Brian.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And then the other question related to it was the licensing under that authority, and because I know of -- I know of some that want to get a license as a -- as a trader for economic development within -- on and within tribal reservations.

So do you have any update on those two questions?

MR. GARRIOTT: So with regard to the Indian trader regs, you know, as you know, we have -- you know, have put out several draft regs, fee to trust, the Part 83, and a few others. And so a lot of our time and attention has been on those.

We are currently in the process of working on our -- the Indian arts and crafts regs, which we've put a draft out and seeking comment. And then soon -- don't have an exact date -- we'll be putting out our agriculture leasing regs as well.

And so the Indian trader regs is something we'd love to be able to take a look

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

at, but we can only balance so many regulatory processes at the same time. And so, you know, again, it's something we want to take a look at, but, you know, we've really just been working on these other regulations right now.

And then on the licensing piece, we must -- must be behind the Chairman. We have just had an influx of requests on Indian trader license renewals. And I'm going to be very honest here, it's something that we haven't taken a look at, but these requests are forcing us to take a look at that.

And so we are going to be coming out with some more information and guidance on what that process is and what it looks like. But, again, it's just something that we haven't taken a look at. And of course, as everyone knows, in the absence of regs, we have to have policies to help guide us. And so it's very -- your question is very, very timely.

CHAIR ALLEN: Yeah. I won't pursue it any further -- other than we'd like to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

circle back to you and your team, as well as I'm assuming the solicitor's office is engaged on these two questions.

We in the northwest, we got requests, you know, as you're well aware of the Cougar Den decision up in Yakama Nation, and then -- and then they have citizens who are wanting to get licensed exercising that authority. And so the question is broader than just within that reservation. It's how they conduct commerce with other reservations as well.

So if we know who to talk to, just to get an idea what next steps are, and/or if there is need for legislative clarification as well. So right now I don't know who it is, but if you could share that with us, I have a personal interest in it from the northwest.

Thank you.

Any other questions from any of our committee members?

CHIEF MALERBA: I have a comment.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

CHAIR ALLEN: You've got a comment?
Lynn, go ahead.

CHIEF MALERBA: Yeah. I just wanted to say -- and, you know, I said -- you know, we usually refer to you very informally, but I'm just going to say Principal Deputy Assistant Secretary Garriott -- I had to look it up.

(Laughter.)

CHIEF MALERBA: But I did just want to say thank you so much for your partnership and your collaboration. It means everything to us here at Treasury, because we really do work on so many issues together behind the scenes. And so we always appreciate you attending this meeting, but more so the work that we do together. So thank you.

CHAIR ALLEN: So, Mr. Chair, I don't think we have any other hands up at this point.

So I just want to say thank you, Wizi, for your strong leadership over there.

Thank you.

MR. GARRIOTT: Thank you very much.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Next, we have -- I would invite speakers from the Department of Energy. And I apologize if I -- you know, for somebody with their own funny-sounding name, you'd think that you'd do a better job at figuring this out.

But Alyse Taylor --

DR. TAYLOR-ANYIKIRE: Anyikire.

MR. GARRIOTT: Okay. Thank you.

And Matthew Ferguson.

DR. TAYLOR-ANYIKIRE: Yes. I'm Alyse Taylor-Anyikire with the Department of Energy. I'm in the Office of Policy, and today we are going to talk about the -- some of the tax credits that DOE has been working with in partnership with Treasury.

Matt, did you want to introduce yourself, or did you want to wait until your presentation?

MR. FERGUSON: I can wait until my presentation. Thank you.

DR. TAYLOR-ANYIKIRE: So, obviously, the Inflation Reduction Act made a lot of tax

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

credits available, and so I kind of wanted to walk through some of the major tax credits. DOE has been working with Treasury, so DOE has the energy expertise, and obviously the Treasury has the tax expertise. I'm just going to kind of walk through some of these today.

I know that during the meeting someone is going to talk about the direct pay.

So I'll go over that briefly here, but I guess you're going to get a further explanation of it later in the day.

Can you all see this, the first slide?

MR. VALLABHANENI: Yes.

DR. TAYLOR-ANYIKIRE: Okay. This is -- these are the major tax credits that you can get direct payment on. These are all of the kind of energy-relevant tax credits that DOE has been working with Treasury on. I think the two biggest ones to draw your attention to are 45 and 48 on the clean electricity production credit and the clean electricity investment tax

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

credit.

That's basically tax credits for either producing or investing in clean energy.

Those are the ones that are the biggest and most available tax credits, and they also come with bonuses, which I will get into a little bit later. There are also other relevant tax credits I think might be relevant to Indian country.

There is 30(c), which is alternative fueling, a tax credit for carbon sequestration, if you're interested in clean hydrogen, if you're trying to increase the number of commercial cooled vehicles, and several others.

I think they're all listed here with varying information, but I want to give you a little bit more information about some of the bonuses available with the clean -- these two tax credits here, 45 and 48.

And I just want to, before I move forward, so the thing that makes these tax credits better than some of the previous

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

iterations is they are available for direct pay.

So even though you may not have a tax obligation, if you invest in some of these products, you can get the tax benefit back as a direct payment, which is I think a very significant improvement. These direct payments are eligible to tribal governments, Alaska Native corporations, or any other nonprofit organizations.

Their process of bonuses, if you kind of go with this. I'm going to highlight a couple of these here. For starters, there is an energy community tax credit bonus, so this is a bonus credit available for the clean energy production and clean energy investment tax credit for communities that have been previously, you know, dependent on fossil infrastructure. So that's where they have retired coal plants and coal mines and are kind of dependent on fossil energy infrastructure.

And there is a map here that kind of

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

showcases what communities that entails, but there are also -- this is something that's not pictured here, and that's brownfields. If you live on a brownfield or you're -- where you're going to put that project is on a brownfield, that would also be included.

If you rotate your projects, and your energy community has a project, that's a 10 percent increase on the tax credit. So that's pretty significant. And then these tax credits can stack with other bonuses. So I'm going to get into that in here.

If you'd like additional guidance, I can provide the slides. Treasury recently put out guidance -- I think actually today -- kind of went more into the direct pay, but also about two weeks ago they provided increased information about energy communities as well. You can find that information about this there.

The other significant bonus is there is an environmental justice bonus which comes in four different categories. This is, again,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

in addition to the clean electricity tax credit. Again, you can stack with other things.

This one is a little bit different.

It's limited to 1.8 gigawatts per year total and to products that are five megawatts or smaller. And Treasury last week recently put out their proposal about what the capacity limits for each of these should be. And I'm going to kind of walk through these.

So if the project is located in a low income community, there is a chance you can get possible 10 percentage points.

Looking at the environment justice index for a second, so for these you can only get one of the four of these. So in the previous one, if your energy justice can be -- an energy committee can apply for that. They can only apply for one of these environmental justice bonuses. So they each have different percentage points that can plus you up, but you can only apply for one of the four of these.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Under the four are, if you are located in a low-income community, that's a plus up of 10 percentage points. If the project is located on Indian land, that's 10 percentage points. If the project is located on a low-income residential building, which would include tribally designated housing, that's 20 percentage points.

And also, the last one category the project provides over 50 percent of the total financial benefit to low-income households, also 20 percentage points.

So last week the Treasury Department put out a notice saying the thing with the limits to technical specification on each of these would be, it's available for comment I believe for two more weeks.

So if you have questions about the proposed capacity limits or exactly how they are defining Indian land or tribally designated housing entities. Those are all those kind of specifications that others have provided by

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

comment to Treasury and to us to say how you think those things -- how we kind of specify how we think those things will work. It's an opportunity to kind of give comment back to Treasury to say, "Was that the right thing or not?"

And then I like to always end with this bonus to kind of make this real. So if there was a hypothetical one-megawatt facility costing \$1 million, with the potential to earn a 70 percent tax credit worth \$700,000, which you could get, that's a direct payment.

So the base credits, your IPC or TTC, is six percent. That's what you see there at the bottom. If you meet prevailing wage and apprenticeship requirements, there is additional -- you get 30 percent as an additional for meeting those prevailing wage and apprenticeship requirements.

You get the extra community benefits, another 10 percent; domestic content, 10 percent; if it was located in a low-income

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

community, it's kind of an energy justice as well as 10 or 20 percent additional you can get there. That's to kind of show how all of these credits and bonuses can stack together to amount to a pretty substantial tax credit and return to make financing these projects much easier.

One thing I want to say, these tax credits and stacks of loans -- so this is to give you a download of some of the loans that are available to tribal entities as far as these tax credits, and stack with those loans to try and help finance projects.

Are there any questions?

CHAIR ALLEN: This is Ron. So thank you for that quick summary presentation. Will you make sure that you send it to us through our -- Fatima? Through Fatima's office.

DR. TAYLOR-ANYIKIRE: Yes.

CHAIR ALLEN: So they can -- it can be shared with our committee, and then we will definitely share it with our intertribal

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

organizations who will be interested in it.

I guess I -- without a doubt, we are very familiar with tax credit opportunities. Krishna has been very forthright on those opportunities.

And the devil is in the details a little bit in terms of processing, you know, the application and getting the credit itself.

So if you have any accompanying documents that help clarify those opportunities, that would be helpful as well. So we would appreciate that.

So without a doubt, it's an exciting opportunity. There is many variations of it, if you -- I think you even showed on the screen.

That's all I really have. Any others? Okay. I don't see any, but there's Q&A. There's questions in Q&A. I'm assuming you're tracking it in the back, but I don't see any other hands at this moment.

I just want to say thank you from one of the committee members.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

DR. TAYLOR-ANYIKIRE: Yes. Very happy to assist, and I definitely will send along my presentation as well as some of the guidance that Treasury has put out that kind of gets into those details, as you said, and some of the details on the environmental justice credits that recently came out and they're still taking comment.

So, as I stated, we have put it out for comment about how that's implemented.

CHAIR ALLEN: One more thing. I don't know if I saw your contact information on the slides, but make sure that you -- both yours and Matt's information -- contact information is there, so we can circle back with any clarifying questions if you will.

Thank you.

DR. TAYLOR-ANYIKIRE: I can do that.

Thank you.

MR. VALLABHANENI: All right. I guess there's a part 2.

MR. FERGUSON: Good afternoon,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Treasurer Malerba, Chairman Allen, and members of the committee. Thank you for the opportunity to speak to you today about the Tribal Energy Finance Program established by statute as the Tribal Energy Loan Program -- Loan Guarantee Program.

The program is a tool for tribal nations to gain greater access to the energy economy and access to credit to help make affordable energy investments where historically there has not been any access to credit or capital, even up until now -- direct pay -- as it relates to the primary incentive for energy investments for past years.

So even if participating likely for public, if tribes were financing as a public entity, they have been paying about two percent more than comparable organizations, or they've had to rely upon tax equity structure where the initial ownership would be with a decensured party, such as a corporate investor.

The Tribal Energy Finance Program

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

was established in the Energy Policy Act of 2005, and it has been amended substantially with the Inflation Reduction Act, whereby now tribes have access to \$20 billion of credit, either as a direct loan or as a loan guarantee where a loan would be initiated by a private sector lender.

In addition, we have about \$80 million to pay associated costs such as credit subsidy.

Our program encourages tribes to apply early, and we have pretty much a limitless number of pre-application meetings to work with tribes and to help them in putting together a qualified transaction team to put forth a good application. Since this is not a grant, this is -- we really are able to enjoy tremendous freedom in engaging with tribal nations.

The process of the application process is broken out where part 1 of the application we determine that this is a

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

federally-recognized tribe. This is an energy project. And in the second part, we take a look at the reasonable likelihood of repayment and the viability and feasibility of the project.

And then from there we move to due diligence where we address things like NEPA and cultural matters as well as the usual due diligence factors that one needs to take into consideration for project finance.

Then we move to the credit review process where OMB and Treasury weigh in. And then hopefully we move to the conditional commitment period, and then finally we move to the funding and closing. We have been implementing this program, and I'm glad to say that we have made tremendous progress in the past year.

We are focusing on three primary areas in our implementation plan -- deal development, developing our overall outreach team, and market development -- because there

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

is a need not only for us to finance large ticket projects but also a need to finance small and mid-sized ticket projects, as well as to take advantage of other financial institutions that are serving Indian country such as CDFIs.

This is a very broad program. We are able to finance energy generation as well as energy manufacturing, supply chain, and many things related to the gathering of critical minerals and mining, everything related to energy. And this is also for broad energy technologies, and that includes renewable energy as well as carbon-based energy.

The election for the direct pay is really tremendous. It is really a game changer. This allows tribal nations to accelerate investments and development plans. It allows them to move forward with no reliance upon the contingency of grants, and it avoids the need for tax equity partners and external owners.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

The direct pay, when we take a look at it, there are maybe two base ways that I think our prospective borrowers take a look at it, either as a private sector borrower or as a public sector borrower.

And the base case is where, as a private sector borrower, without any type of incentives, they would have 20 percent equity in a project, and they would borrow 80 percent, and hopefully the financial projections would satisfy the repayment of the loan, in contrast to traditional public sector lending where 100 percent of the project would be financed with debt, and that would be paid off over the appropriate time based upon the underwriting and the economic life of the asset.

There is a range of capital structures that one can envision where taxable corporations would have some level of cash or capital in a project, enjoy the tax credits, and then finance a project with debt. And then there is the scenarios where projects that

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

tribal nations are a part of that project where they would rely upon tax equity.

However, it is unlikely that in any of these scenarios the level of equity would maintain a level of that 20 percent, because most likely it's not necessary, and it would increase the weighted average cost of capital for the project. And this would most likely lead to higher customer costs.

So the ability for a tribe to capitalize a project right now with direct pay exclusively, and a tribal direct loan from the Department of Energy, would really put a tribal nation on par with a public entity such as the state and local government.

Thank you.

CHAIR ALLEN: Questions? So I guess one of the questions I have, there was a lot in that presentation, Matt, so -- in terms of what those opportunities are.

If the federal -- if Department of Energy would be -- could finance the loan, is

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

that correct? If that's correct --

MR. FERGUSON: They could.

CHAIR ALLEN: You're saying yes?

MR. FERGUSON: Yes.

CHAIR ALLEN: Okay. So how does the interest rate get determined?

MR. FERGUSON: We take a look at the economic life of the asset. So if the economic life of an asset, let's say, is 20 years, we would take a look at the 20-year treasury rate, and then we would add three-eighths to a half a percent on the borrowing rate.

And the economic life of an asset would be, let's say, 20 years if there was a power purchase agreement for 20 years. That's the simplest illustration to kind of justify the economic life.

Another way is where an independent engineering firm would do an analysis and support the economic life of an energy project.

CHAIR ALLEN: So another question. Does this program provide the opportunity for

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

exploratory energy generation? An example would be tidal.

MR. FERGUSON: Yes. It does afford the opportunity for us to finance that project, Chairman. Our program is based upon commercial terms. So, therefore, the project, such as tidal or anything else, would need to evidence where there is some means of repayment of the loan. And with -- between this program and our innovation programs, we really have tremendous breadth to be able to finance mainstream technologies as well as technologies that may be considered innovative or just on the cusp of readiness for mainstream.

CHAIR ALLEN: Is there crossover coordination between departments? Like, so if you were pursuing a Biochar energy project where U.S. Forest Service -- I think they have programs similar to this -- is there collaboration? Can there be collaboration with these -- with this opportunity?

MR. FERGUSON: Yes, Chairman. So

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

there can be collaboration, and the overall approach that we're taking at the loan program office is an all-of-government approach. So we do seek out other agencies outside of DOE as well as internally within DOE, and we try to have substantial coordination with the Office of Indian Energy and Policy.

CHAIR ALLEN: Okay. Thank you.
That's all I have.

Anybody else? Anybody online?
Questions for Matt?

Okay. Thank you. You'll share your presentation slideshow and contact information as well, correct?

MR. FERGUSON: Yes, Chairman.

CHAIR ALLEN: Thank you. Appreciate the update.

MR. JACKSON: Chairman Allen?

CHAIR ALLEN: Oh.

MR. JACKSON: We do have a couple of questions in the Q&A chat from attendees.

CHAIR ALLEN: Question online?

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. JACKSON: Yes.

CHAIR ALLEN: Yes. Go ahead. Who is it?

MR. JACKSON: So one is from Allison Vinny (phonetic) from the -- for the Department of Energy. Would any of our attendees be able to view these presentations, the slideshows?

CHAIR ALLEN: I didn't hear the question.

MR. VALLABHANENI: The question was, is it possible for the virtual attendees or attendees in person to view the materials provided by the parties?

CHAIR ALLEN: Oh, yes. The answer is yes. We will -- once we get the information and the presentation, any accompanying documents that it would help both of these opportunities, we will make sure that they're available on -- we can -- on the website, Treasury website, and then we'll coordinate with NCAI and NAFOA to make sure that that information is available on those two sites as

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

well.

MR. JACKSON: And then one other question we have is, how much in the TELGP has been disbursed to tribes to date?

MR. FERGUSON: Unfortunately, we have not been able to issue a conditional commitment or fund a project as of yet. However, we have a number of applications right now, and so I anticipate that in the not-too-distant future we will be able to announce at least one conditional commitment.

CHAIR ALLEN: Are there any online questions?

MR. JACKSON: And then, Will Micklin had his hand raised.

CHAIR ALLEN: Go ahead, Mr. Micklin.

MEMBER MICKLIN: Thank you. Thank you, Mr. Chairman. Will Micklin, Tlingit Haida. So the office -- DOE's Office of Indian Energy Policy and Programs has a Tribal Advisory Committee, Indian Country Energy and Infrastructure Workgroup, that I am a member

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

of.

And I would just suggest that it may be helpful for either a TTAC subcommittee or ad hoc committee of the whole may benefit from an opportunity to discuss these issues with the Tribal Advisory Group.

Under Indian energy, we have treated these issues, discussed them, and we have a pretty broad perspective on what the hurdles and challenges and opportunities are for Indian country. And that discussion may benefit this -- the TTAC. So I will suggest that.

Thank you, Mr. Chair.

MR. VALLABHANENI: Are there any other questions?

MR. JACKSON: I think that's all from online.

MR. VALLABHANENI: Okay. Thanks.

I'll next see if we can invite Morgan Rodman from the White House. Welcome.

MR. RODMAN: Thank you. Are you -- am I ready to go? Can you hear me, I should

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

say?

MR. VALLABHANENI: Yeah. I'm sorry.

We can hear you.

MR. RODMAN: Okay. Great. Well, thank you for the opportunity to engage with the Treasury Tribal Advisory Committee today. It is always an honor when I can connect with you all, and I look forward to the next in-person meeting where I can join you at Treasury.

So, again, my name is Morgan Rodman.

I am Cherokee and Osage from Oklahoma, and I serve as Executive Director of the White House Council on Native American Affairs. It's the second time I have served in this position, the last time being in 2015 and 2016.

Of course, the Council is chaired by Secretary Haaland, Department of Interior, and co-chaired by the Director of the Domestic Policy Council, who is Neera Tanden, and the other Council members are the secretaries like Secretary Yellen, and Treasurer Malerba is a

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

key part of the Council as well.

So I believe that the Advisory Committee is familiar with the White House Council on Native American Affairs, and you may know there are six committees of the Council. And these committees cut across all areas -- all issue areas of Indian country, and Treasury supports a number of those.

I just heard from Matt from Department of Energy a discussion about the direct pay, and that's very relevant to one of the topics I want to share today, which is the Access to Capital Initiative. That's being ushered forward by one of the committees of the White House Council, which is on economic development, energy, and infrastructure. And that interagency team there has been instrumental in coordinating outreach and resource deployment and leading an overall effort on working with tribes and Native entrepreneurs on the wide-sweeping federal resources that are now available.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And so these are historic levels of funding opportunities out there, and the committee that I just mentioned from the White House Council wants to make sure that those funding opportunities are used, and which is where the Access to Capital Initiative comes in.

And so I want to share a little bit about what the initiative is, how and why it was developed, and how it works to connect tribes and tribal communities and businesses with federal financial resources.

You can find a copy of the Access to Capital Initiative on the White House Council Native American Affairs website. It's on the first page. It's one of our key initiatives.

So the gap -- the gap between capital and tribes and tribal communities and businesses has existed for generations on generations as we know. And during his campaign, President Biden recognized this gap and promised to tackle the problem.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And for purposes of this discussion, "capital" means grants, loans, loan guarantees, and other financial opportunities. And so one of the main drivers of the Access to Capital Initiative is making sure that especially the American Rescue Plan bipartisan infrastructure law, and the Inflation Reduction Act resources, which are billions and billions of dollars at a historic level just set aside for Indian country, all three of those laws, that those are connected and being used by Indian country.

There have been a lot of consultations over the past couple of years and on those laws and the resources. And over the course of those consultations and engagements one of the dominant themes that we've heard from tribal leaders is that more help is needed. That there is more help that's needed in connecting resources with Indian country from those laws, which is where that Access to Capital Initiative comes in.

And so the initiative attempts to be

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

responsive to tribal recommendations, perspectives, and focuses on improving three things. One is awareness, two is access, and three is utilization of federal financial resources from -- for tribes and Native entrepreneurs.

And these are the three pillars of the initiative. And so, again, pillar 1 focusing on awareness is entailing the identification, summarizing, and dissemination of information about the loan and financial programs available to tribes. So raising the awareness.

And this is well underway. In fact, there are tribal-specific playbooks for the bipartisan infrastructure law and the Inflation Reduction Act that are now available. You can find both of those on the White House website and the White House Council website under the economic development tab.

These guidebooks really wrap their arms around the billions of dollars of funding

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

for Indian country in a categorized, easy-to-use fashion.

And the agencies who are part of the Access to Capital Initiative have also developed a preliminary list of the capital resources that are available and have put those on the White House Council webpage on the Economic Development Committee tab. It's not exhaustive yet. We're still working on it. But we're working with OMB to populate -- further populate that list and getting information from our agencies.

But please take a look at it in the meanwhile. The goal of this effort ultimately is to make these resources easier to use and to access. And part of that will be developing a clearinghouse, and so we have that static list of resources from the Council website, but that will be turned -- that's actually being turned into a searchable dynamic clearinghouse.

And we have tried a couple of different ways with this. I think we've got a

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

pretty secure way towards finalization. But that will be shared with tribal leaders. That will be shared with Indian country. And the whole point is to make -- to make sure there is a shared path to those resources.

So be on the lookout for more information about this clearinghouse that is being developed by the agencies.

One threshold consideration with this effort, too, is -- to improving the access is knowing how to shape federal programs appropriately in the first place to meet the needs of tribes and tribal communities.

And this includes consultation of course, but it also includes knowing the magnitude and nature of the need out there, which is why the Access to Capital Initiative is developing a request for information, otherwise known as an RFI, that will be going out soon for tribal -- for tribal nations. And the point of RFI is to ask tribes what their total capital needs are to run their

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

governments optimally.

And then we categorized and have some callout questions. It's going to be voluntary, but something like this I don't believe has ever been done by the Federal Government, basically just asking tribes what your needs are and dollar amounts.

And assuming there is a good and healthy response rate, the interagency team will communicate back to tribal nations what the findings are and how this information could be used to improve program development and resource deployment for tribes.

So that's the -- that's only the first pillar, or actually the first two pillars, awareness and improving access.

So the last pillar of the initiative is to increase the use of federal capital programs, and the interagency teams seeks to do this in a few different ways. One is by establishing baselines of use in setting and tracking metrics. And this effort will be done

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

in coordination with tribes to ensure we have the correct data, that we're protecting the data appropriately.

The point of this is to make sure that programs, again, are connecting and are useful to tribes and tribal communities and businesses.

And, lastly, as part of this third pillar of utilization, the interagency team towards the end of this year will be working to issue a report on policy, regulatory, and statutory changes required to increase access to federal funding programs. And that report will be converted into an action plan that the agencies will commit to.

So that is a quick overview of the access to capital. Treasury is a part of that.

Energy is a part of that. OMB is a part of it, Interior, the Council of Economic Advisors.

There are elements, too, but I want to make sure we have time for a few questions.

And thank you.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. VALLABHANENI: Are there any questions of the TTAC members?

MEMBER WHITE HORSE: Hello. My name is Cora White Horse. I represent the Oglala Sioux Tribe.

I have a question on the access to capital.

MR. RODMAN: Yes.

MEMBER WHITE HORSE: And we -- actually, my tribe does have an application in on the energy -- for solar -- a solar project. And one of the things is we -- we are having difficulty meeting is the purchase agreements.

We are very isolated, and the nearest city is 120 miles from where I live, and after that it's even further, 300 to Sioux Falls I think.

And so our plan was to create the solar farm and have the -- and allow the tribal members and the citizens around the area utilize the energy that is created. So we presented our plan, but we need a purchase

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

agreement.

And right now there is an electric cooperative who provides electricity to our area, and it is very, very expensive. But if we are to get this purchase agreement, even with the tax credits, the cost per tribal member would be more than what they are paying now, because we would have to set up a grid because the grid belongs to the co-op.

So I think that whenever you're talking about access to capital, there needs to be some type of technical assistance or assistance in negotiating with area businesses, and there needs to be exceptions to some of the policies, such as having the purchase agreement for payback, because we -- we don't have a lot of money. Otherwise, we would have done it ourselves and not come to you guys for help.

So I think that needs to be looked at and reviewed somehow. I know that Indian tribes are the most studied group of people. We have studies for everything to create new

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

formulas, new funding formulas, what tribes need, and then they are just set aside.

For example, the Tolowa Report, that costs a lot of money, and it was set aside. There was a formula created, and we didn't benefit from it. No tribe did.

So we need to stop studying and start acting. Thank you.

MR. RODMAN: Thank you. And may I provide a quick response to that? Thank you for that perspective.

Mr. Chairman, may I respond?

MR. VALLABHANENI: Oh, I'm sorry. Yes, please.

MR. RODMAN: Okay. Again, thank you. One -- I did want to share -- maybe I can get your contact information from Fatima and connect you with some of the team members here at Energy and at Interior or from the other Treasury members as well, not necessarily Fatima.

But I wanted to share that from

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Secretary Holland, as the Chair of this Council, and the Co-Chair of the Domestic Policy Council, one of the directives, if you want to call it, or one of the encouraging points that that leadership -- that leadership has shared with the Secretary and VPC to the other Council members is to really use administrative flexibility.

Agencies all have some level of discretion, right? And so that has been one of the major points that has been like a rallying point lately throughout the Council is administrative flexibilities, including what can be done about match requirements. You mentioned the purchase agreement. Some of them are statutes we have to follow, but there is some latitude, and so that is being encouraged right now throughout the administration as really flexing, where the agencies can, waivers and helping tribes connect.

But for your specific issue, ma'am, I would want to follow up with you on that.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. VALLABHANENI: All right. Thank you.

Mr. Micklin?

MEMBER MICKLIN: Thank you. And thank you, Mr. Rodman, for your presentation. Will Micklin, Vice President in Tlingit Haida.

I wish first to thank you for the RFI initiative. In years past, there was an unmet need process through the Bureau of Indian Affairs. It was not particularly effective, but it was an attempt to determine and assess the level of need for funding for tribes, and that the RFI is I think a welcome addition to the federal portfolio to assess this need.

I think the -- for example, the TBCP funds, which were oversubscribed by applicants, is an example of, in many officials' view, a surprise that there was such a need in broadband. And yet with the Alaska broadband plan, in its last revision in 2019, assessed the -- in its analysis that the cost of deploying broadband to all communities in

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Alaska of 25 individuals or more would be \$24 billion.

So there is an extreme level of need, but it really needs to be part of an assessment. I would further cite the Tolowa legislation, which required a DOJ analysis of the funding needs for DOJ Indian programs, and that was very insightful in determining that the actual appropriations were approximately one-tenth of the level of need for Indian country for those DOJ programs that are Indian policy programs.

So that's an important step. The hurdles that keep tribes from accessing capital are many, and many are addressed in the current credits, the IRL and the BIL, that attempt to provide finance and monetization of tax credits for tribes.

There are still the gateway issues.

Many funding opportunities, as you mentioned, have non-federal share requirements that cannot be waived, or at least waived to a minimum,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

that they are not as high as they used to be. They used to be as high as 50 percent. Now, with the waivers, some are down to 10 percent.

But the additional hurdles are things like some programs don't allow the use of award funds for pre-development activities, which means the application development, which can be quite expensive for the tribe, and also require permits to be in hand before an application can be submitted.

So your Intergovernmental Committee or the White House Council Committee that combines infrastructure issues, is well formed to look at a number of infrastructure issues that are hurdles for tribes to achieve their goals and improving the general welfare of their -- of their tribal citizens.

It is I think telling that the issues of finance leave funds on the table, but it's not a result -- not -- the cause is not the tribes don't have the need. I think the RFI will determine -- if there is an extensive

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

need, it will hopefully reveal the higher level of need. And a review of what those hurdles are that keep tribes from accessing those funds are really important.

So I think TTAC looks forward to working with you and the White House Council on further reviewing those issues and providing remedies that are suitable for the flexibility available to tribes.

So thank you for your presentation.

MR. RODMAN: Thank you so much, Vice President Micklin. We will take your words to heart and follow that direction. Thank you.

CHAIR ALLEN: Mr. Chair, being consistent with recognizing some of our other tribal leaders, can we recognize Henry Cagey, who is a councilman from the Lummi Nation.

MR. VALLABHANENI: Welcome.

MR. CAGEY: (Native language spoken.) Good afternoon. Henry Cagey with the Lummi Nation. And, again, I want to -- well, we got the White House's attention on the ICE

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

bill. We brought this to you guys' attention a while back, and one of the things that Congress was asking was to do a study on the barriers, all of the economic barriers that we face in Indian country, you know, so those things need to happen.

You know, we can dangle all of the money ahead of us that you have, but it's not going to do any difference until you remove the barriers.

Now, these barriers include the state, you know, the county, you know, our land has to be straightened out. There's a lot of barriers to get to economic self-sufficiency is what we want.

You know, what I envisioned the Treasury to do is pull that together with the White House's support. That ICE bill has been sitting out there for almost three years now. And that report has to be started, you know, and I expect to see the Treasury Department take the lead on it and the Advisory Committee,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

you know.

So these things need to happen because, you know, we're hearing all of this money that they want to give us, but what good is it going to do if you can't remove the barriers? You know, so our dual taxation report, for example, needs to be, you know, in front of these folks at the White House.

You know, the states always continue, you know, to reach in to have their state and what we do on the res, you know, so these things need to be addressed. And it's the barriers I'd like you to think about, besides thinking about having us think about money.

You know, think about our sovereignty and how do we strength our economic sovereignty. What should that look like? And Treasury should be taking the lead on that with the White House. We want to hear how you guys are going to do it. We want to hear how you guys are going to take us through the next, you

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

know, three or four generations, not just three or four years.

You know, so we really want to see something that is going to make a big difference in Indian country. We have the opportunity now. But, again, I just want to say that, you know, the White House folks is that -- you know, the capital need is okay, but I want you guys to think about is -- is what are the barriers that we need to overcome.

We can give you all the needs we want, or the long list, you know, but we want to help you get rid of these barriers that we face every day. You know, so we want our freedom back, and we want the White House to think about what that would look like while you've got a chance. (Native language spoken.)

Thank you.

MR. VALLABHANENI: Thank you.

MR. RODMAN: Thank you, sir.

CHIEF MALERBA: Thank you,
Councilman Cagey. I appreciate that. And

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

certainly Morgan and our Treasury Tribal team has been working hard to talk about how we can address those barriers. We need to identify them all, and then we can come up with a roadmap to address them.

And I appreciate Morgan's leadership at WHCNAA, because it is really critical and he does keep kind of the conversation open and the work moving forward.

The bill that you're talking about, though, I think tasks that kind of work to Commerce. And so, you know, that's -- we can follow up on that I think.

CHAIR ALLEN: If I might -- Mr. Chair, I share Lynn's comments, Henry's comments, and appreciate Morgan -- his leadership, once again, on behalf of the Council.

And I do know -- correct me if I'm wrong, Morgan -- that one of the committees is specifically dedicated to economic development and self-reliance agendas, and which I am

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

assuming Treasury participates with Interior and the other appropriate -- Commerce, other appropriate agencies.

So, I think that the point is well taken, and looking forward to, you know, constructive recommendations that can come out, including maybe even statutory recommendations that may help strengthen the tribes, whether it's tax parity issues, et cetera.

So I just want to say thank you, Morgan. I know that you are building up your team over there, so you don't have to be a one-man show anymore. So I think that we can follow this up with regard to next steps, if you will.

MR. RODMAN: That sounds great, Chairman Allen. Thank you for those kind words. And, yes, we're happy to work with Treasurer Malerba to get this stuff further going.

MR. VALLABHANENI: All right. Thank you very much for your time.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Next, you know, since we're at the Treasury Building, let's have some Treasury talk. I'd like to start with Anisha Steephen, who is going to explain a part of the Inflation Reduction Act that has been of -- well, this part especially, but a lot of it has been front and center on our time together.

MS. STEEPHEN: Hi, everyone. My name is Anisha Steephen. As I mentioned earlier, I sit in the Counselor for Racial Equity Office at Treasury. Our office is working very closely with the IRS and the Office of Tax Policy on the implementation of the Inflation Reduction Act.

So I am going to talk a little bit today about the Low-Income Communities Bonus Credit Program, which is also known as 48(e) in the Inflation Reduction Act. The Low-Income Communities Bonus Credit Program is a bonus credit designed to provide a 10 to 20 percent competitive boost on top of the existing 30 percent investment tax credit, which covers the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

cost of constructing renewable energy facilities.

This bonus will allow the transition to wind and solar energy to be more affordable for families and communities nationwide, including Indian country, that are at risk of being left out of the transition to a clean energy future.

This is a key component of our work, to build an economy where all people can access these opportunities.

In February of this year, we released initial -- an initial notice to establish the program, and we included our three policy goals in the notice. The three goals are to, first, increase the adoption of, and access to, renewable energy facilities in low income and other communities with environmental justice concerns.

The second is to encourage new market participants in the clean energy economy. And the third is to provide social

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

and economic benefits to people and communities that have been marginalized from economic opportunities and overburdened by environmental impacts.

Under the statute, the amounts of bonus energy capacity in this program is capped at 1.8 gigawatts annually, and we are currently in the process of designing the program to competitively award and distribute this capacity to projects across the country.

We are excited to share that we will be able to accept applications for that 1.8 gigawatts of annual capacity in all four statutory categories included in the program later this year, and we anticipate being able to provide and make allocation awards by the end of the year.

So, as a reminder, for this program there are four statutory categories for program eligibility. They are energy facilities located in low-income communities as defined by the New Markets Tax Credit Program. The second

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

is energy facilities located on Indian land. And the third is energy facilities that are a part of federally regulated housing programs. And the fourth is energy facilities that deliver direct financial benefits to low-income households.

For 2023, we have proposed that 200 megawatts be exclusively available for projects on Indian land.

So we recognize that potential applicants and stakeholders will need additional guidance to prepare applications.

So, on May 31st, Treasury and the IRS released our Notice of Proposed Rulemaking for 48(e), the Low-Income Communities Bonus Credit Program. This NPRM is not comprehensive guidance. It covers a subset of specific proposals that we determined would benefit from notice and comment.

As you know, administering a brand-new program like this at the federal level effectively and efficiently requires us to make

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

several fundamental design decisions, and we are going through formal notice and comment to set these ground rules in a way that is transparent and fair.

Where applicable, we will use these program rules for future years, but we have built in flexibility to allow for the evolution of the program over time, given the evolving nature of the renewable energy industry.

The NPRM that was released on the 31st includes some key proposals of things like what is a renewable energy facility, what is the threshold and value of financial benefit, and what does "located in" mean?

We are also including information about how we are considering subdividing capacity allocations, the potential selection criteria we would use to evaluate applications, what documents applicants would need to provide, and then program compliance requirements as well.

So, as you can tell from this list,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

the NPRM covers administrative and substantive issues. We are in the middle of the 30-day comment period, and after which we will finalize the rules and release final comprehensive guidance for 2023.

As most of you know, and many of you have participated in, we received and reviewed hundreds of comments on this program and hosted dozens of meetings and roundtables, including one led by the Chief and a few others specifically on 48(e), engagement with our tribal and Native communities.

We welcome your input on the specific issues highlighted in the NPRM as written comments, and we will be working with the Treasury Tribal team to do a formal tribal consultation later this month.

We won't be able to fully finalize the rules until we have carefully considered all of those comments, so your input is very valuable to us. We -- our goal is to open the applications in a manner that is clear, user-

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

friendly, and equitable, and we will provide time between the next piece of guidance and when applications are open, so that applicants have time to prepare competitive allocations -- or applications.

So thank you for your time, and I'm happy to answer any questions that there might be.

MR. VALLABHANENI: Mr. Chairman?

CHAIR ALLEN: Thank you, Chair.

Yeah. There is a lot of buckets of money in the IRA --

MS. STEEPHEN: Yes.

CHAIR ALLEN: -- legislation. And, you know, in the bipartisan infrastructure bill, one of the things that frustrated us was that there was not tribal set aside. And we end up in a situation where we are competing against entities that made it very difficult for us to assess those monies --

MS. STEEPHEN: Yeah.

CHAIR ALLEN: -- for the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

infrastructure needs that we had. IRA does have Indian language, but it's different from bucket to bucket, if you will --

MS. STEEPHEN: Yeah.

CHAIR ALLEN: So one of the things I think that tribes would be seeking in support is that there is clear commitment to a meaningful component of those resources that will hit Indian country in a way that's going to make it meaningful.

So I just want to throw that out at you. You know, I'm dealing with one of the buckets that goes through NOAA and climate change monies and environmental restoration efforts, and we're finding ourselves competing there, making it very difficult for us to access the money.

I would say this, that one of the things -- yeah, and your comment about we're going to take all of these comments and recommendations under serious consideration and deliberation.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

It's really imperative that you've really got to get to move these funding opportunities in Indian Country. Time is of the essence, and there can be all kinds of reasons why not, and to drag that out to the point where it makes it very difficult for us to leverage it and take advantage of the opportunities inside of this administration. So I would throw that out to you.

Also noted, like on the energy resources, similar to the update that we got earlier, and one of the concerns that we would have is if the language is structured so that it has to happen -- has to happen on the tribal reservation. That can be problematic for many of our tribes, because we look at it in terms of our territory, in terms of best location.

And one of the things that has emerged in recent years is some of these projects are being located on sacred lands, which is very troubling for a lot of tribes, and so it's a matter of we're not opposed to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

these energy -- alternative energy opportunities. It's just a matter of where and that -- and that we can take advantage of them to move that agenda forward.

So, and my tribe is a good example.

I'm a small tribe, you know, with, you know, close to 2,000 acres now, but not a lot of great locations for energy projects.

So, anyhow, I throw that out as just one example. There's many like my tribe. There's many larger tribes that also have opportunities. Cora's over here, you know, at Pine Ridge, you know, has great opportunities.

And so there is those kinds of examples. And Rebecca, Navajo.

And, anyhow, I would just throw that out. It's a matter of how -- that the Treasury and your sister agencies collaborate to make sure that we're looking for ways to get to yes, to make it happen, and it can actually reach Indian country.

So those are my only comments or

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

observations as opposed to any questions.

MS. STEEPHEN: I'll just give a little bit of a response back. So this provision is one of the ones in the statute that does have a specific carve-out or set-aside for Indian land. I would also encourage any -- if you look at the NPRM, to meet our goals we have included selection criteria across the various categories that also sort of encourages participation in this program by tribal governments, Native-serving organizations.

So we want to make sure that this provision is used, and used well and appropriately, by our tribal communities.

CHAIR ALLEN: Okay. So one more thing. A lot of our sister tribes have a lot of talent and skillset to apply and become successful. Many don't. Technical assistance, in terms of how they can work with some who want to pursue a project and don't quite have the talent or expertise in order to leverage

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

it, and so that would be an essential component of reaching success for those who want to move the agenda forward on behalf of their communities, but just don't have the talent to -- you know, to go through the application process, et cetera. I'm sure you understand.

MR. VALLABHANENI: Any further questions or comments?

CHIEF MALERBA: I just wanted to say thank you, Anisha.

You know, the work you're doing is really important and I know that you engage with Fatima and our Tribal team all the time. So, we appreciate that partnership with you.

MS. STEEPHEN: Thank you.

MR. VALLABHANENI: Okay, thank you.

Next, I'd like to ask Jim Colombe from the Office of Tribal and Native Affairs to provide some remarks.

MR. COLOMBE: Thank you, Krishna.

I am James Colombe, Policy Advisor at OTNA under Fatima, a member of the Rosebud

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Sioux Tribe.

And today, I'm providing some brief updates in key areas involving tax and the impact of the step limit on Treasury SSBCI funds.

First, as represented at the last TTAC, the Tribal office has increased its focus on tax issues in response to Tribal leader requests.

As a result, we have noticed a series of consultations for June and July.

Today, Treasury and IRS released proposed guidance on two important mechanisms in the Inflation Reduction Act that will help Tribal governments, nonprofits and other eligible entities access clean energy tax credits.

These new tools, one mechanism called elective pay, also commonly referred to as direct pay, but elective pay and another one that allows for the transfer of credit significantly expand the reach of the credits.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

They are essential to achieving our economic and climate goals.

Through elective pay, state, local, and Tribal governments as well as tax exempt organizations will be able to fully claim clean energy tax credits for the first time.

Under the proposed rule, U.S. territories and state, local, and Tribal agencies and instrumentalities would also be eligible for elective pay.

Treasury's proposed guidance helps provide essential clarity for governments and organizations understand eligibility and how they can take advantage of these provisions.

Specifically, the proposed rule clearly spells out which entities would be eligible to participate, outlines the process and time line to claim and receive a direct payment or to transfer credit, addresses numerous other technical issues that have come up based on stakeholder feedback so far.

Treasury is also issuing temporary

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

regulations to establishing electronic pre-filing registration process for companies and organizations that want to take advantage of elective pay or transferability.

Pre-filing registration process authorized by Congress and IRA will help prevent improper payments to fraudsters like criminal syndicates and provide the IRS with basic information to help ensure companies, nonprofits, states, and communities are able to access credits more readily after they file a return to claim clean energy tax credits.

We will release additional information about the electronic pre-filing registration process when it launches later this year.

Twelve credits eligible for elective pay include tax incentives such as the clean energy investment and production tax credit and the new credit for clean commercial vehicles, among others.

Credits can unlock substantial new

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

economic opportunities for communities to the creation of new businesses, high quality jobs, and access to capital.

Over the coming months, Treasury and the White House will be sharing information about these provisions through speaking engagements, webinar and more engagement on elective pay, including a focus on those who do not typically need to file taxes, for example, Tribal government.

As mentioned, Indian Tribal governments are eligible for elective pay.

Under the proposed rule, the definition would also include an Indian Tribal government subdivisions, agencies, and instrumentalities.

Through elective pay, Indian Tribal governments may be able to access an array of clean energy tax credits detailed in the White House's Tribal IRA Guidebook including, as Anisha was discussing, the low income community bonus credit under Section 48(e) that applies

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

to eligible solar and wind facilities on Indian lands.

Treasury and the White House will host two briefings on today's guidance. Register in advance for those briefings. There's one tomorrow at noon Eastern, June 15th and another at 3:00 p.m. Eastern on Thursday, June 29th.

All of this will, by the way, will come in a notice from the Tribal office later today and can be found on our consultation website.

We have a consultation on elective pay guidance on July 17th 1:00 to 4:00 p.m. Eastern Daylight Time and will be publishing a Dear Tribal Leader letter on elective pay later this afternoon.

Treasury will also have a consultation on Section 48(e) of the IRA that Anisha just discussed. The main highlight I'm emphasizing here is that the consultation is scheduled for June 26th from 1:00 to 4:00 p.m.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Eastern Time.

Lastly, on tax, we have heard Tribal leader requests to address the tax status with Tribally chartered corporations which has been an issue pending for over 30 years.

On behalf of the Office of Tax Policy, we noticed two consultations to inform the development of guidance to address these questions.

These consultations are next Wednesday and Thursday on June 21st and 22nd from 1:00 to 4:00 Eastern Time.

Turning from tax to the Fiscal Responsibility Act of 2023, we know Tribal leaders have had many questions regarding the impact of the rescission of the Tribal state small business credit initiative.

We raised Tribal leader inquiries internally after the passage of this Act and Treasury, last week, confirmed the funds allocated to Tribes for their main capital, technical assistance, and incentive funding are

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

all protected and not subject to rescissions.

We thank you all for your patience and allowing us to work towards the protection of Tribal funds.

And now, I'll hand it back to Krishna.

MR. VALLABHANENI: Thank you.

Do any of the TTAC members have any questions or comments?

CHAIR ALLEN: Well, I just -- quickly, he was raising a number of issues that would be helpful to get the summary of the remarks and opportunities that he outlined.

These are -- sometimes some of the questions, they have to absorb a little bit before we can give some constructive feedback.

So, just --

MR. COLOMBE: Absolutely, Chairman.

We've got quite a bit more detail in the Dear Tribal Leader letter that will come out. And of course, we'll be happy to work with you all in making through these complex

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

issues.

CHIEF MALERBA: I just wanted to say thank you.

And you know, I think one of -- we can't underestimate the importance of protecting the funds for SSBCI, too.

I know the Tribal team worked really hard and Treasury worked really hard and committed to making sure, you know, that the first premise was to do no harm during those debt ceiling negotiations.

And so, we're happy that we were able to protect those funds.

CHAIR ALLEN: Well, I'd just add, we're already seeing them out in the front lines now. In fact, I got an email this morning regarding distribution of those resources in the northwest.

So, it's very appreciated to me making our -- for example, getting our -- helping our CDFIs become successful.

MR. VALLABHANENI: All right,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

thanks.

MR. COLOMBE: Thank you so much.

MR. VALLABHANENI: Okay, I'll next -
- she's not looking at me -- next, I'm going to
turn it over to Carmen Zucker.

MS. ZUCKER: Thank you.

Carmen Zucker with the IRS Office of
Indian Tribal Governments.

Thank you, Chairman Allen, Madam
Treasurer and DFO Vallabhaneni.

I'm honored to be here. I'm going
to provide some updates on our office.

I'm going to cover just three
topics, modernization efforts, outreach and
education, and some of the follow up items we
had from our previous meeting.

With respect to our modernization
efforts, we, at the IRS, continue to work on
taxpayer digital communication.

As you all know, because of security
reasons, we, at the IRS, are unable to
communicate electronically via email with

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Indian country.

So, we launched a taxpayer digital communication effort a few years ago. I know we've had some bumps kind of launching. But, you know, I want to thank Indian country because we've come a long way and a lot of our customers are now using it.

And so, it's a more effective, efficient way to communicate with our customers.

So, thank you, and we will continue with those efforts.

Next I want to talk about our virtual outreach and education.

We are going to continue those efforts. We have two events coming up, one in June, June 28th we have a sports wagering tax requirements webinar. We will talk about 730s and 11Cs, and the filing requirements for that.

You don't need to pre-register. It's -- you can go on to our website, irs.gov/tribes, and the link there is available

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

and it's on Microsoft Teams.

So, you know, we welcome all of you to attend.

We also will be having an outreach event in September on employment tax. And there will be two separate sessions. They are three hours each day for three days.

The workshop covers federal tax responsibilities for Tribes and Tribal entities and deals with payroll and accounts and employment tax information.

So, we hope you'll attend that. That will also be available on irs.gov/tribes and we'll also send out communication to Indian country via our listserv.

We also, you know, are fully aware of the green energy credits and some of the administration issues that will come with that.

And we, at the IRS, my office stands ready to assist Indian country with respect to, you know, navigating the administration, perhaps the forms, et cetera.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

So, we will be collaborating with Treasury, counsel, again, providing outreach trying to disseminate information via irs.gov.

So, we stand ready to assist in that effort.

And then, on the two follow up items, so in the last TTAC, there was a discussion with respect to some concerns with respect to protocol training being received by specialists at the beginning when they enter working for our office.

So, it is typical that when a specialist starts to work at the Office of Indian Tribal Governments, they attend a protocol session, a protocol training.

And that protocol is over a week long. And we cover topics such as, you know, the various cultures, Tribal sovereignty, federal Indian law to ensure that our specialists are working with Tribes on a government to government basis.

And there were some concerns that,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

perhaps, you know, having that at their entry point and not having a continual education as they worked, you know, in the IRS, that we could improve those efforts.

And so, our office has, you know, we listened and we will be holding, at a minimum, yearly protocol sessions, refresher training on protocol.

We'll invite -- we'll continue to invite Tribal leaders to speak just to, you know, again, reaffirm our commitment to working with Tribes.

There was another matter of concern to Indian country which was the manner in which we've been working with Tribes to provide assistance and taxpayer assistance.

And, you know, as you all know, at our office, we've suffered a great deal from a lack of staffing, hiring.

And so, you know, I'm happy to say that we're hiring, we're hiring, we're hiring.

And so, you know, I hope I can use a couple

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

minutes here to ask Indian country for your assistance.

Also, we are hiring. We are hiring across all sectors, you know, lawyers, accountants, engineers.

And so, you know, we hope that this increased staffing will help us to continue to provide excellent customer service to Indian country.

We've listened. We've heard. We understand that currently, the current model has been difficult and our office still remains committed to serving Indian country.

Again, I want to reassure Tribal communities, Indian country that our mission remains the same.

We, in the IRS, are committed to ensuring that we collaborate with Tribes on a government to government basis and that we are guided by the principles of respect for Indian Tribal self-government and sovereignty.

And before I take questions, I

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

wanted to mention that I'm pleased to announce that the head of our office of TEG Division Council, Mark Hulse is here to my left.

And Mark, and you know, I want to thank him and his team, and in particular, Casey Lothamer for answering my call at 1:00 a.m. when I've needed it.

So, he's -- his staff keeps me out of trouble. So, thank you, Mark.

And with that, I'll take any questions.

CHAIR ALLEN: 1:00 a.m., okay, that's that 24/7. That -- a real gold star for you, I tell you right now, I'm impressed.

So, I guess a couple thoughts I have, how do you gather -- and what -- how do you decide what materials you use that captures who Indian country is in terms of educating your staff and so forth? So, that's the first question I have.

So, where do you -- who do you lean on to make sure that your staff and those you

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

work with fully understand Indian country?

I know it's kind of a broad question, but as you well know, we are a complex set of governments and communities.

MS. ZUCKER: Thank you for the question.

So, when we set up some years back, our office worked with Indian country to develop training materials that would cover areas such as federal Indian law, touch on topics such as culture, customs, diversity.

There are 574 federally recognized Tribes and we recognize that we can't cover each one given each is unique.

But we regularly invite our Tribal leaders to come in and to speak. And we regularly update these materials.

We've had our IRSAC member also review these materials recently.

So, we do keep refreshing our protocol training.

CHAIR ALLEN: Well, I appreciate

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

that.

And just when -- just one encouragement, if I can put it that way, NCAI and NAFOA are two organizations that spend a lot of energy helping Indian country in many capacities.

But when it comes to Treasury and IRS matters, they've got some great leaders over there and that can be very helpful.

And so, I just -- I want to make sure that you're communicating with the leadership over there, both the Tribal leadership as well as the staff leadership as well.

Let me circle back to your inquiry about trying to fill slots.

So, you know, typically, the federal system is what it is and it's -- if we're trying to get Indians, you know, in key positions or applying, they can -- we can only encourage them if they -- if it gets out there in our sources.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

You know, reach out into Indian country.

And NAFOA is definitely one of them, I can tell you that, because I see regular updates from them regarding the key positions that affect Indian country.

And I can -- personally, I appreciate the federal government reaching out to Indian country to try to fill slots.

So, part of my question is, one, that we probably need to try to collaborate to help you fill slots.

The federal government is no different than the rest of the world, quite frankly, trying to get people back to work as a result of the pandemic. And we're experiencing it everywhere we go.

There seems to be a new kind of, I don't know, culture out there that is not as highly interested in working or not. And I don't want to get caught up in that social dynamics or psychological dynamics of it.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

But is part of your options teleworking options for candidates?

MS. ZUCKER: Yes, we have -- after -- in the past, it's been after a year in service. Our employees can work remotely from home and are required to go into the office twice a pay period. So, that's two days in two weeks.

That's currently the requirement.

So, we do offer a flexible workplace, including telework. It's a great place to work, Chairman Allen.

CHAIR ALLEN: Okay, well, that's helpful.

And I have to admit, you know, I know we're proud of the fact that we have a lot of young, talented Indians, men and women alike, who want to work, but often, they don't want to move from where they live.

And so, many of us as Tribal leaders, we really want more of our people to understand and work within the system, the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

federal system, or even the state system, for that matter.

But we would like to be able to get more of our people engaged to have a better understanding of how the federal government works, including Treasury.

So, that's why I was just advocating different techniques to get that message out where these opportunities are like in your office.

So, thank you.

MS. ZUCKER: Thank you, Chairman Allen.

MR. VALLABHANENI: Ms. Swift?

MEMBER SWIFT: So, I just wanted to thank Carmen for her dedication and leadership.

I know that, in many respects, it's very difficult being short staffed and also doing a job that, you know, frankly, people don't always welcome your presence. I understand that in my role within finance.

But her leadership has really been

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

exemplary, particular in dealing with Tribes.

As that of her predecessors, Telly Meier and Christie Jacobs.

And I just wanted to particularly call them out because I know there's been many times where we've had questions, looking for some guidance, and they've always been, you know, at the ready.

So, I wanted to just thank you, Carmen.

MS. ZUCKER: Thank you, Ms. Swift, appreciate your comments.

VICE CHAIR EDENFIELD: Chairman Allen, this is Sharon. I just have a comment to make.

I really appreciate the training that you're doing with your staff. And I would hope other federal partners would be doing the same.

I know, in the past, our biggest issue with fed reps that come in and review the Tribe is, any cultural type activities.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Because we've had them tell us it's disallowed and they consider it entertainment.

And so, we had to let them know that we were very insulted by those remarks.

And one agency actually submitted an official apology to it.

But it would be good if other federal partners did the same thing. Because that's a big one, is the cultural of the different Tribes and we're very sensitive to it.

So, thank you for that.

MR. VALLABHANENI: Vice President Micklin?

MEMBER MICKLIN: Thank you.

I, as well, wish to thank Carmen for the assistance that she has provided, she personally and her staff.

But that's -- it's not everyone that -- and I've worked with Christie Jacobs before and Telly Meier, now you in your role, not everyone in Indian country has that

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

acquaintance with the ITG offices.

And the issues I found, while there are some concerns with the consistency of ITG training, it's not really the ITG, it's the need for ITG staff to inform other service representatives in the conduct of their duties in engaging with individual Tribal members or Tribal organizations or Tribes themselves.

And the process with notices and phone numbers on notices, not necessarily comporting with the notice numbers and the officials having -- that you do reach, to resolve issues, having little to no acquaintance with federal Indian policy of ITG policy.

So, given the rescissions from the bill that accomplished the debt ceiling increase, what is your strategy for having ITG interaction with the rest of the service, or at least to provide an opportunity for them to inform themselves of what -- how to treat Indian issues within the service?

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

It's really an intra-service issue that I'm concerned about and am wondering what your strategy is to further the outreach of ITG to help resolve these issues and to let other service representatives know that they -- their actions should be consistent with service policy for Tribes and Indian affairs?

And I'm wondering if the reduction in funding for the service will have an impact on your plan to accomplish this purpose?

So, thank you.

MS. ZUCKER: Thank you, Vice President Micklin.

As you all know, the Office of Indian Tribal Governments is the point of contact for Tribes within the IRS.

We have internal procedures that provide how the IRS interacts with Indian country, and that is, you know, throughout through our office.

So, I am hopeful that the change in the funding will not have an impact on our

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

hiring efforts. We hope to be able to, again, continue to hire and staff up in a manner that we'd be able to provide the services needed to Indian country.

I hope that answers your question, Vice President Micklin.

MEMBER MICKLIN: Well, thank you, I'm not sure the rest of the service representatives out of ITG are fully aware or respectful of the -- of that policy.

So, I'm just hoping we have a comprehensive strategy to address those issues where they are not consistent.

And there's, you know, many anecdotal instances where we can quote where there's the actions have not been consistent with ITG and service policy.

But thank you and I appreciate the challenge and look forward to working with you.

Thank you.

MS. ZUCKER: Thank you for your comments. I'll take a note of that.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

CHIEF MALERBA: I just have a suggestion and a comment, because, you know, obviously, employment and trying to hire up and keep that level of employment consistent is a challenge.

And there's a lot of unemployment in Tribal communities. And there's a lot of people that wouldn't be able to go anywhere to get the education that they would need necessarily to work with IRS.

So, I just wondered a long term strategy, would it be to work with some institutions of higher learning that could do Tele-learning if they knew exactly what kind of curriculum you would be looking at?

And to really engage and encourage some of our Tribal youth that, perhaps, couldn't find another way to access that learning.

So, I just kind of throw that out there as a longer term suggestion.

MS. ZUCKER: Thank you, Madam

Treasurer.

I mean, one of the things that we have currently rolled out is this repayment program for student loans.

CHIEF MALERBA: Thank you.

So, we'd love to highlight what you're trying to do and to share that with our Tribal citizens.

MR. VALLABHANENI: Council Member?

MEMBER WHITE HORSE: I have a suggestion as well.

I talked to you previously about making sure that our regional office was staffed, because it's not going to be.

And I would suggest that, since your program is to work with Indian Tribal Governments, that you have an office in each region to work with the actual Tribal governments that are there.

Because it's easier for us to drive to Rapid City than fly to D.C. And I'm sure it's easier for other Tribes to have meetings

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

within their region rather than coming all the way to D.C.

So, if we had regional offices in every region to meet with the Tribes and to provide the services, that would make things easier on the Tribes.

And I think that if you did that, you would have more applicants because it's cheaper to live in South Dakota than it is to live in Washington, D.C.

And we have educated people there as well.

MR. VALLABHANENI: Thank you.

CHAIR ALLEN: Do you have regional representation now?

MS. ZUCKER: In the past, and again, our staffing really has been significantly reduces, in the past, we've had presence on the West Coast, Southwest, Northwest, East Coast. So, we have had a lot of presence.

It's just recently with our staffing shortages that we haven't had quite as much

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

presence as we need.

CHAIR ALLEN: So, some of them have been pulled back because of attrition? People moving on or retiring or whatever?

MS. ZUCKER: Unfortunately.

MR. VALLABHANENI: Does Division Council want to say some words?

MR. HULSE: Oh no, I have nothing to add, thank you.

MR. VALLABHANENI: All right.

MR. HULSE: Thank you.

MR. VALLABHANENI: I'll next move it over to -- or introduce the Associate Chief Council in Tax Accounting, Scott Vance, for any remarks.

MR. VANCE: Well, thank you very much.

Good afternoon, everyone. I'm not going to steal the thunder of the GWE subcommittee, but I'll give you an update on what we've been doing.

So, since the last TTAC meeting in

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

March, we've reviewed in excess of 60 comments.

These have been very helpful. They were in response to the consultation last year.

And we've been working at a high pace on analyzing the issues and the concerns that these comments have raised.

Many of them are supportive of TTAC's recommendations and the GWE subcommittee's report, including the Appendix B provisions. So, there's a lot of consistency there and these have been very valuable.

At the same time, since the March TTAC meeting, we've also participated in about six GWE subcommittee meetings. These have been extremely helpful and insightful.

We appreciate everyone's time and comments and there's actually another one coming up real soon.

So, as you well know, we cover a lot of different issues, not just the consultation comments, but there are separate subcommittee comments on the Internal Revenue Code provision

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

at issue and related issues.

So, we are very much looking forward to continue working on this. It's a high priority personally.

In fact, this morning, we're just going through our plan for the upcoming fiscal year. And this is high on my list of something that's important we need to get issued.

As you know, the next step after we complete consultation is a proposed regulation.

So, that will be really nice, I think, to have a tangible product out there with the ultimate goal of a final regulation, of course.

But we're looking forward to the September meeting. I'll have something to update you on there.

And again, thanks for everyone's involvement. This has been a really great process.

MR. VALLABHANENI: Any members have any questions or comments?

CHAIR ALLEN: I'll, as Scott pointed

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

out, I'll wait for our update report which is -
- that we'll have Scott's summary.

MR. VALLABHANENI: Sure, thanks, Mr.
Chairman.

I believe Rachel Levy may be on the
Zoom.

(No audible response.)

MR. JACKSON: I'm sorry, did you say
Rachel Levy on line?

MR. VALLABHANENI: Yes.

(No audible response.)

MR. JACKSON: It doesn't look like
she --

MR. VALLABHANENI: She's not? Okay,
that's fine.

MR. MEGOSH: Krishna?

MR. VALLABHANENI: Yes?

MR. MEGOSH: Just --

MR. VALLABHANENI: Go ahead.

MR. MEGOSH: Yes, I'll just give you
a brief update.

So, EEE doesn't specifically have

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

any project that they -- that we're prime on that we're primarily responsible for.

But we do -- we have been assisting ITNA with regard to the GWE project.

We've also been assisting pass-throughs and special industries with regard to the wholly owned project.

And so, we'll continue to do that. We are anticipating the consultation next week on the wholly owned project.

And that's really all we currently have in terms of an update.

So, thank you.

MR. VALLABHANENI: Sure.

Is there anyone else from IRS or IRS Office of Chief Council intend to make any comments or share any thoughts?

(No audible response.)

MR. JACKSON: If you're from the IRS and would like to make comments, if you could raise your hand so I know to make you a panelist, that would be helpful.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. VALLABHANENI: Okay, okay, that's what I thought, but I just wanted to ask.

Chairman Allen, I think that's it for the federal updates.

I turn it over to you and I think whatever you would like to do.

CHAIR ALLEN: Well, before we go into the committee updates, Mr. Co-chair, we need to circle back.

We forgot to do one thing when we were making appointments. And what we overlooked was that, because we're losing our - - both co-chairs of the Tool Taxation, both Jean and Rebecca, there's a vacancy.

And so, the good luck is our new delegate who we just appointed to the Dual Taxation Committee is a great candidate.

So, I would like to nominate Cora White Horse to be one of the co-chairs for the Dual Taxation.

I told you, you didn't even have to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

leave the room and you're going to get work.

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

VICE CHAIR EDENFIELD: This is Sharon.

I second.

MR. VALLABHANENI: Okay, thanks.

So, I think the motion is to appoint as a co-chair Cora White Horse for the Dual Taxation Subcommittee.

I'll read the roll.

Chairman Allen?

CHAIR ALLEN: Yes.

MR. VALLABHANENI: Vice Chair Edenfield?

VICE CHAIR EDENFIELD: Yes.

MR. VALLABHANENI: Rebecca Benally?

MEMBER BENALLY: Yes.

MR. VALLABHANENI: Will Micklin?

MEMBER MICKLIN: Yes.

MR. VALLABHANENI: Jean Swift?

MEMBER SWIFT: Yes.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. VALLABHANENI: Okay, so six to nothing.

CHAIR ALLEN: Okay, so, that puts us in a position to deal with our subcommittee updates.

MR. VALLABHANENI: I'll take this time to congratulate Council Member White Horse on her appointment to Chair.

(Applause.)

CHIEF MALERBA: So, we do have some old business on the agenda from the last meeting, let me just run through it.

Yes, okay, so, during the last TTAC, it was requested that we updated always, you know, as part of our agenda, we update old business.

And so, we've reviewed the key asks from the prior TTAC and we wanted to share some updates.

The Pension Subcommittee motion from the last meeting that TTAC adopted provided for the following, adoption of a draft Tribal

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Pension Subcommittee report and publication on the Treasury website with solicitation of Tribal input.

Number two, support for negotiation of 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 governmental functions and commercial activity tests.

And three, request for Treasury to coordinate the administrative moratorium with Labor to ensure consistency and meaningful consultation.

So, regarding the first ask of the motion, the Office of the Tribal and Native Affairs will coordinate with the Pension Subcommittee to hold a Tribal consultation to receive feedback on the subcommittee's plan in August.

And this is going to be conducted

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

similar to consultation on other TTAC subcommittee reports.

We are deferring this consultation until August because there are a multitude of tax consultations that will be occurring in June and July related to the Inflation Reduction Act and we want to make sure that people have time to kind of catch their breath before they go into the next round of consultations.

Regarding the second and third act in this motion, the Office of Tax Policy and IRS will have a work session with the Pension Subcommittee, similar to what the GWE Subcommittee has been doing, to better understand the request for a moratorium and the interagency engagement with the Department of Labor.

There was also a request to meet with NIGC at the last TTAC meeting. Because we heard requests from both TTAC and Tribes to engage with NIGC over the intersection of the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Tribal general welfare exclusion and Indian gaming regulatory act.

Over the past few months, we have commenced some interagency communications on this and we will be extending an invite to NIGC to participate in the September meeting. So, we'll make that formal agenda item for the September meeting.

So, those are -- and then, there was one other and that was a request to raise slot tax.

So, I'm going to leave that to Krishna to talk about since he is the Office of Tax Policy.

MR. VALLABHANENI: Well, I am a small part of the Office of Tax Policy.

So, I think, first of all, I would say that with regard to the reporting requirements with respect to slots, this is not a new issue.

It's an issue that has been raised by members of Congress, not entirely sure in

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

what context, whether it was related to Indian gaming or just gaming, the gaming industry in general.

But there's, you know, there's been a regulation since the 1970s that has not been adjusted.

I think the -- part of the issue is also that the statute doesn't necessarily really allow for an adjustment.

And I think we -- to the extent Congress is interested in listening to us, our view would be supportive of working with them to find a more reasonable level of -- before reporting, et cetera, kicks in.

Because we understand that, you know, levels set in the '70s that are not -- there's been a lot of change since then.

Some of it, you know, it may be technologically easier to comply with the -- some of the requirements today.

But it also -- we've also heard many times from all sorts of parties interested in

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

gaming that, you know, every time, especially -
- and I don't know what it is about slots in
particular, but that's the one that everyone's
interested in because, in order to make sure
that everything's, you know, by the book, you
basically have to take that slot machine
offline.

So, while the staff is dealing with
the, you know, the winner who's now just found
out, oh, by the way, we have to tell the IRS on
you, during that process, it's understandable
that the slot machine is offline.

And it is also understandable that,
you know, what may have been a lot or
relatively a lot, you know, 40, 50 years ago is
not really the same amount and is creating
burdens.

So, that is something that we are
well aware of. But our view is that it really
is something that has to be done legislatively.

I know that most of you, I'm going
to guess everybody who's listening to my voice

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

right now does not remember this, but a few years ago, as part of the 2017 tax reform bill, there was a provision that dealt with reporting by governmental entities on situations where some -- the way it was written in the statute was, if there's an amount that someone pays as a fine or a penalty or a settlement to a governmental entity, whether it's, you know, criminal or civil, et cetera, and it's all governmental entities, there was a reporting requirement if that amount was over, I believe, \$600.

But that statute gave the ability to the Secretary to adjust it based on the enforcement needs of the IRS.

So, we, at that time, we also had a Tribal consultation and, you know, it didn't seem, at that point, that a lot of people were initially phased by that.

There were all sort of views because this would apply to, you know, small villages in the United States and the Justice

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Department.

And there was a large variation on what different agencies thought was an appropriate level instead of \$600.

And so, that process culminated with that -- what was initially \$600 being raised to \$50,000.

And so, basically, if a governmental entity is currently receiving an amount from a taxpayer, then -- and it's over \$50,000, there's a reporting requirement.

And so, that's a different process than we have in the context of slots and other gaming reporting.

And so, that's why we think, to the extent we are able to do anything, it would really be with congressional approval to do that.

Any questions? I know there's going to be comments.

CHAIR ALLEN: Well, I think we probably need to explore it. I think that I

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

heard -- I'm just being reminded by Lynn about a separate matter aside from that one.

Yes, it does take -- when somebody hits that threshold, it takes the machine off and it's a cost to the operation.

And very troubling for the property itself.

This is not an Indian specific issue. This is just -- this is relative to the gaming industry, period.

MR. VALLABHANENI: Absolutely.

CHAIR ALLEN: And it's a cost because there's a lot of paperwork to it.

I've never been fortunate to have to have that problem. But I heard enough about it.

MR. VALLABHANENI: Yes.

CHAIR ALLEN: That it's a problem.

We have a casino and so, it's more of a problem for our managers.

But yes, that's what I understand is you're looking for statutory authority rather

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

than secretarial authority to modify --

MR. VALLABHANENI: Well, yes, I mean, either Congress changes it themselves or, you know, writes down in statute that go examine the issue, Madam Secretary, and figure out what the appropriate level in 2023 is.

CHAIR ALLEN: Okay, okay.

The other issue with regard to NIGC, you know, meddling into, you know, Tribal general welfare programs relative to the RAP program, that is a bit troubling whether or not it's actually within their authority.

But it demands the attention of the discussion between both entities, Treasury, IRS, and NIGC.

And I guarantee you, the Tribes want to be in that conversation.

We do know, I will say that, as we get into the general welfare report, we do know that a lot of Tribes, because we addressed the RAP criteria against the backdrop of what is authorized to be in general welfare benefits,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

and it's not their call.

So, that's one of the things that we're going to have a conversation about.

RAP just basically says, how will you distribute any excess revenues given that you meet these certain criteria.

So, but I think that that'd be important for their commissioners to sit down with Treasury and IRS to make sure that we have a meeting of minds about what is driving that action.

So, did I hear that their request was that bring them into the September meeting is that what you said?

MEMBER MALERBA: Yes.

CHAIR ALLEN: Okay.

I really support that. I heard about it and then, just reminded me about it.

And to avoid causing a lot of frustration by Tribal leaders, it's important to try to address it before it gets out of control.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

VICE CHAIR EDENFIELD: Chairman Allen, this is Sharon.

The only comment I want to make is, it is troubling that NIGC's coming in and doing that when we don't even have an approved policy yet. We're still going through that process.

So, for another agency to be making that determination is quite troubling for Indian country.

MR. VALLABHANENI: Vice President Micklin?

MEMBER MICKLIN: Thank you.

I think Chairman Allen has all the points covered. I just wanted to add that the reporting threshold for the 1099s is significant.

I think you'll find that Tribal casinos are among the largest issuers of 1099s, anywhere from the hundreds to thousands upon thousands a year. And that's a significant administrative burden for a de minimis benefit.

So, looking at that threshold,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

however is possible, whether it's administrative or whether a recommendation to Congress for appropriate legislation, but issuing tens of thousands of 1099s for one or a couple of facilities is -- it's just not helpful.

Thank you.

MR. VALLABHANENI: Appreciate that comment.

Ms. Swift, did you have anything to share?

MEMBER SWIFT: Yes, I just wanted, for the record, is to agree with both Council Micklin and Sharon Edenfield's comments that, you know, this is disappointing and we -- this is -- it's administratively burdensome, so it would be nice to have some reconsideration of the issue.

MR. VALLABHANENI: Understood.

Thanks.

CHAIR ALLEN: Okay, does that cover the old business?

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

All right, and we -- there will be follow up with regard to those matters.

Okay, so, let's then move on to our TTAC subcommittee updates.

I know on the agenda, it says GWE first, but we're going to go alphabetically, so I'm going to call on Rebecca for the update from the Dual Taxation Subcommittee.

MEMBER BENALLY: Thank you, Chairman Allen.

Dual Taxation Subcommittee, as you've all heard, both co-chairs are moving on, outgoing and would like to welcome the incoming TTAC Member Cora White Horse and her technical advisor, Xavier Barraza. And so, welcome to the subcommittee.

It is not a boring topic. You will be up at 1:00 a.m. So, Xavier, be expecting those calls.

Thus far, there have been recommendations that have been made and proposals released.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And so, because of all the interruptions like the pandemic and then, ingoing, outgoing TTAC members, there have been a consultation.

But it's very important to gather comments, provide feedback, and including Indian country as much as we can every step of the way.

Because the Indian country feedback and comments are very important to us.

And so, while we prioritize and determine which process, whether it's legislative or administrative process or a fix that needs to apply.

So, thus far, with help of now Treasure Chief Lynn Malerba, she's done extensive work with the Dual Taxation and Tax Parity. I'd just like to thank her very much and for all the subcommittee members that have been involved.

And so, with that, I'd like to turn some time over to Jean to see if she has any

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

updates.

MEMBER SWIFT: Thank you, Rebecca.

First, I'd like to say, it's been a pleasure serving as a co-chair with you on this important initiative, Dual Taxation.

And also, wanted to thank all those who submitted comments to the re-consultation that we held just a few months ago.

And finally, to thank Treasury for kind of assisting us in compiling a lot of those comments that we can include them as an addendum to a report that was previously issued, kind of refreshing the content and information.

So, we look forward to the continued good work. And as I mentioned previously, I will remain on the Dual Taxation Subcommittee.

So, thank you.

MEMBER BENALLY: And one last comment, Chairman Allen, while it may seem slow, we just wanted to make sure and reiterate the importance of Indian country feedback and

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

comments.

So, it may seem slow, but that's important to us. So, it's a give and take almost, we provide the information, some proposed reports, and so, and then, we value the process of getting and gathering feedback in return.

So, thank you.

CHAIR ALLEN: Does that conclude your report, Rebecca?

MEMBER BENALLY: Yes.

CHAIR ALLEN: So, thank you.

This is a very important topic to address. There is a subcommittee for NCAI, Henry Cagey is here. He's one of the co-chairs along with two other of our colleagues.

And then, it's a topic that's discussed extensively with NAFOA with regard to, you know, it's meaningfulness to Tribes as a legitimate revenue source.

So, everybody's well aware that we've been pursuing legislative remedies and

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

clarifications about our authority and jurisdiction.

And so, it's a topic that we want to continue to keep on the front burner, if I can put it that way.

And I just wanted to express my appreciation for you and Jean that you've been leading that charge and picking up, you know, where Lynn Malerba left off, quite frankly. So, thank you for that.

Any other questions for anybody? Anybody online? Questions for either Rebecca or Jean?

(No audible response.)

CHAIR ALLEN: Okay, if not, then, we're going to move on.

I'll lead off on the general welfare exclusion update and then, Sharon can help me out here.

So, as Scott already pointed out in his update, we have had numerous meetings where he and Lisa and a number of others have been

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

online with members of our subcommittee and others who can -- who wanted to participate, exploring what we meant by our interpretation of what the regulations -- how they should read and how they should be interpreted.

So, we -- oh, I can't remember what Scott said, but six or seven, I've lost track of how many meetings we've actually had.

They take a while. They've been in basically two hour increments. And they take a while to talk through it.

It was noted earlier that, I think Sharon brought it up, the importance of understanding how lavish and extravagant, two words is buried inside the law that can be a lightning rod, if I can't put it a better way.

And so, how do we interpret that?

So, there's lots of details in it -- in the proposed regulations that we want to try to address every aspect of what we think will be under the umbrella of the Tribal benefit exclusions.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And it was challenging. It's challenging for us as Tribal leaders and our attorneys who helped us shape it out, trying to think of every angle possible, everything from cultural things to domestic responsibilities to our Tribal citizens and, you know, relationship with the things like the IGRA RAP plans and so forth.

So, I think that we've been, you know, Lisa and Scott and the other have been asking questions, exploratory, clarifying questions which has been very helpful in us talking through it.

Here's what we think that means, here's what we think the intent is.

I will share that, from the Tribal perspective, we continue to underscore the importance of having -- that the IRS has, and its agents, will have deference towards the authority and the discretion of the Tribes and how unique it will be from east to west and north to south in Indian country, all the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

differing Tribal values and locations and cost of living and so forth, all those matters.

I think it's been constructive. As Scott pointed out, we have another one coming up here shortly, I lost track of time when it's happening, but it has been very constructive.

So, from the Tribal perspective, we know, at a certain point, that they'll have to say, okay, we think we get where you're coming from, Tribes. And they're going to draft something up.

Our ask, quite frankly, has been that before anything is published, that we have another conversation to make sure that whatever is published for Tribal comment will be fairly well vetted, if you will.

Because we'll be going out, you know, in terms of front lines, communicating with the Tribes in all of our different forms, both nationally and regionally, to make sure that we advise them, as we can, on comments that they should take into consideration

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

relative to the proposed regs.

And then, we've also -- we've continued to share with everybody, once we're done with this, once regulations are published, then we quickly will move into the training schedule, of which that I don't know what the federal team has been thinking about with regard to how would we schedule and design that training session for the literally countless IRS agents.

I'll stop there.

Sharon, do you want to add anything to it before I turn to our federal counterparts?

VICE CHAIR EDENFIELD: The only thing I wanted to add is with all the comments it was a very nice process that we went through and I want to thank all the federal staff and Fatima for getting us all together.

We went through every single comment and then started on the policy itself section by section by section. That's what has taken

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

so long. So we're almost to the end of it. So hopefully we'll have a product that they will review and, and like Ron said, bring back to us before a final is issued. So thank you.

CHAIR ALLEN: Yes, the only other thing is that we mentioned earlier there's been a separate set of conversations with the Social Security Administration and SSI payments and those matters. We have taken the lead under our committee to engage with them and their commissioner and senior staff people. So that's been a very constructive effort as well. We think we're making good progress.

Outside of that I don't know if you guys got -- or, Lisa, other comments that we're missing about this -- the efforts of our subcommittee?

MR. VANCE: Well, thank you, Chairman Allen. I know it's been a very I think collaborative and productive process. It's a fairly short Internal Revenue Code section we're dealing with, but there -- as you

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

pointed out, there are lots of definitional issues in there and we want to make sure we get it right. So this process of consultation we've gone through has been very helpful.

I agree with your sense that before we publish anything we ought to have one last go-through with the team. And that is not the last bite at the apple. Of course there may be changes between the proposed regs and the final regs. Those proposed regs are open for public comment, which I imagine will be largely TTAC membership and Tribes. Of course anyone in the public can comment if they so choose.

But you've mentioned a couple of the specific issues: What does fall under the umbrella, what is lavish and extravagant, that type of thing? We want to make sure we flesh those out. And I think we're in a good position to in the near term get something out there in tangible form. So thank you for everyone's efforts on that.

CHAIR ALLEN: Yes, I would note that

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

part of our conversations is that it's going to be important for Tribes and their GWE codes that describe what is under the Tribal benefit exclusion category. That is fairly well designed and articulated because the agents will reference it in terms of any benefits that are being provided.

To say the obvious, I know we're all anxious to get this going; the agency is, we are, and from the Tribal perspective, but like Scott said, we're trying to do it right. We want to get the best -- we may end up editing it later, but right now when we get a final draft we want to get as close to 100 percent right as we can. So we're working hard about that.

So I want to thank everybody.

Any other comments? Lisa?

MS. MOJIRI-AZAD: If I could just add to that. First on behalf of my IRS colleagues and chief counsel we wanted to thank the committee for putting aside so much time to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

meet with us. The meetings have been extremely helpful. And as Sharon pointed out, I know we started out slow, we went through every single comment, but we thought that was important to flush out with the committee how we interpreted certain comments that were made to us and how you would look at the same type of statements.

So that has just been extremely helpful.

The examples that we have talked about during your meetings is another thing that we have really found helpful because as you've mentioned I mean there's over 500 Tribes. We don't have a sense of how every Tribe operates. And so the input has just been extremely helpful.

And just one last point: Please recall it's lavish or extravagant, not lavish and extravagant. And we're looking forward to our meeting. I think it's next Tuesday we're going to be picking up. And I know there are some issues that you've asked us to consider and get back to the committee on and there are

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

some on your end. And we look forward to continuing. Thank you.

CHAIR ALLEN: Yes, I appreciate that correction. And I also appreciate you always agree with us.

(Laughter.)

CHAIR ALLEN: Oh, that's okay. Joking aside here.

All right. That's it. Any questions from anybody on our work? So we're chipping away at as best I can express it.

MR. VALLABHANENI: Mr. Chairman, I got one question.

CHAIR ALLEN: Yes?

MR. VALLABHANENI: A few minutes ago you commented in response to Scott Vance or Lisa that it's important that we get it right. And then you looked at me. And I wanted to know what that was about.

(Laughter.)

MR. VALLABHANENI: I'm kidding.

CHAIR ALLEN: Well, I just -- I

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

wanted to make sure that we don't have any bumps in the road.

(Laughter.)

MR. VALLABHANENI: Super smooth road on this side, so --

(Laughter.)

CHAIR ALLEN: All right. Don't take it personal now. Just joking back, Krishna.

Okay. So we'll move onto the Tribal pensions. Will, are you going to take the lead?

MEMBER MICKLIN: Yes, I am. Thank you, Mr. Chairman. I'll just note it's hard to be right with Chairman Allen.

So I'd like to thank Stephanie Williams for her work as co-chair of the Pensions Committee. This report is substantially a report of her incredible efforts along with the Tribal advisors. I mentioned them in my opening statement and did omit Telly Meier, who's also providing tremendous assistance to the Pension

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Subcommittee.

So the subcommittee goal remains the pursuit of equal government status for Tribal governments, the same as states, cities, and local government. Since the Pension Protection Act passed in 2006 Tribal governments have not been afforded equal government status under ERISA and belated provisions of the Internal Revenue Code. The Pension Committee is working on both administrative solutions and legislative proposals to suggest solutions.

At the last meeting of TTAC in March the full TTAC approved the Tribal Pension Subcommittee Report that called for this goal of equal government status and administrative relief. The next steps are that the report in its final form will be posted on the website. I checked the website and I believe the 2020 version is still posted.

We are going to meet with Treasury staff to discuss the report and develop plans for consultation. We look forward to that to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

schedule that consultation when available. We understand the number of consultations that are ongoing and look for the soonest available slot. And the subcommittee hopes to provide updates to Tribal leaders at appropriate events, NAFOA, NCAI and ATNI, and other meetings to secure input from leadership and help prime the consultation process.

As to the legislative fix we continue to work with the -- on legislative proposal to secure our goal of equal government status under ERISA and the Internal Revenue Code. There are several tax parity proposals now under consideration. We've worked with Congresswoman Gwen Moore's office and we are working with members of the House Ways and Means Committee and staff on final language for a bill that would eliminate the essential government functions test and provide Tribes the same governmental exemptions afforded to state and local governments under ERISA.

And finally, we have put forward the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

request for an administrative moratorium to provide relief while regulatory and legislative options are explored. We want to ensure that Tribes are -- that their consultation is included as meaningful input before agency actions move forward. So we're hoping that there would be a strong Tribal voice in what is a Tribal government under ERISA, what the available exclusions are, similar to state and city municipal governments.

And we are hoping -- looking forward to working with Treasury, the Service, and as well Department of Labor, although they've previously expressed an unwillingness to consult with Tribes believing that they are not subject in this action to EO 131375. We believe the updated version of the Executive Order on Tribal Consultation includes Department of Labor.

We also refer to the regulation, U.S. Code, that provides for the collaboration between Treasury and Department of Labor on

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

issues such as this and the MLA that's included as -- within that agreement for collaboration.

So we are looking forward to continuing to work with Treasury and now with Department of Labor in coordinating these joint efforts towards administrative and hopefully legislative relief. And on behalf of the subcommittee I thank you for the opportunity to report, Mr. Chair.

CHAIR ALLEN: Okay. Any questions for Will? Stephanie is ill so she's not able to contribute to Will's update. Questions by anybody?

(No audible response.)

CHAIR ALLEN: Online any questions?

(No audible response.)

CHAIR ALLEN: Okay. If not, then that wraps up our subcommittee updates. And I think that we move into the public comments.

So, yes, we have a letter that comes from the Kickapoo Tribe and --

MR. VALLABHANENI: Yes, I --

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

CHAIR ALLEN: Go ahead.

MR. VALLABHANENI: I was just going to mention that dated today there's a letter that -- from the Kickapoo Tribe in Texas that essentially covers the issue between the NIGC and the Tribal Benefit Payment that was discussed earlier. So we'll just include it in the record and essentially act on it in accordance with what was decided earlier. Unless is there a representative who'd like to speak on that?

CHAIR ALLEN: Excuse me. Michael?

MR. WILLIS: Good afternoon. I just wanted to pass (audio interference) letter.

MR. VALLABHANENI: Oh, sure. Thank you. Oh, we got it. Thank you so much.

MR. WILLIS: Yes, good afternoon. Thank you. Michael Willis on behalf of the Kickapoo Traditional Tribe of Texas. Thank you for the opportunity to discuss this issue.

The Kickapoo Tribe had raised this issue in the last meeting during the public

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

comment session because they are having ongoing concerns with the way the NIGC was reviewing their qualified Tribal General Welfare Program.

It was a housing support program that was enacted, established, and is administered consistent with the Tribal General Welfare Exclusion Act and Section 139(e), as well as the Revenue Procedure 2014-35.

And of course the Kickapoo Tribe also believes it is fully compliant with the Indian Gaming Regulatory Act and the ability to use net revenues for general welfare purposes of its members, as well as consistent with the NIGC's own guidance as to the use of net gaming revenues for general welfare purposes.

So thrilled to hear that the conversation has evolved and that there will be an opportunity to engage with the NIGC come September. Want to share the letter from the Kickapoo Tribe in the sense that there have been progress in some of the dialogue, but there's still a fundamental level of

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

misunderstanding, and the issue has not resolved itself for the Kickapoo Tribe either.

The information requests have continued. The Tribe has responded to them actively in full compliance with the NIGC's requests with relevant and germane information to show it's a qualified general welfare program. So again thrilled that we're having this discussion and it's going to move forward.

Particularly wanted to call to everyone's attention and the GWE Subcommittee's outstanding report on the regulatory process that you all are working on that has really kind of tried to grapple at the question of distinguishing per capita payments from general welfare and qualified general welfare program payments. And I think it's really critical as we look at what's happened in the NIGC review of the Kickapoo program.

We have what is a qualified general welfare program where payments are distributed

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

only to eligible recipients. Those payments are distributed on an equivalent basis, right, to -- members who qualify receive an equivalent payment.

Two things have happened: The NIGC has raised a concern that has not seemed to resolve as it seems to be confused as to whether Tribes can use gaming revenue to fund general welfare programs. That's clearly established in the IGER (ph). It's clearly established in their own guidance. It's clearly established by the IRS and Treasury. That somehow has not sunken down to the folks who are on the ground.

But the second issue; and you all are looking at that for the regulations; it's very important, is the question of equivalent payment. By distributing payments to qualified beneficiaries on an equivalent basis NIGC has kind of said well isn't this per capita payment and thus it becomes taxable and thus it becomes subject to action under a revenue allocation

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

plan?

So those are the questions that are really ongoing. And I hope through the conversation you all have we can have some resolution with the IRS because ultimately the Tribes have developed these programs to meet vital general welfare needs. The Kickapoo's comes out of not only housing needs, but also it fits within the cultural activities of the Tribe and its values to continue its ceremonial housing activities as well. So the fact that the NIGC is kind of interfering or diminishing their capability to implement that program has been extraordinarily frustrating.

So thank you all for your attention to it and for pursuing further dialogue and conversation with NIGC. That should be very helpful. So thank you all.

CHAIR ALLEN: Yes, thank you, Michael. And like Krishna noted, we're going to reach out to Sequoyah Simermeyer, the chair of the commission, and ask him to come to our

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

September meeting. I'm assuming that you're also sharing this with Sequoyah, but if you didn't, we will, and so they have time to review what they think is their authority, if you will. Fair enough? Okay.

Henry, did you have a comment on this particular -- I saw your hand go up.

MR. CAGEY: I can give open comment now?

CHAIR ALLEN: Yes.

MR. CAGEY: Well, this is exactly why we created the general welfare exclusion because of this. So I hope that the advisory committee can send something over to the NIGC folks. You need to send something to them, not just talk to them. This is exactly what we've struggled with for 15 years. The IRS was coming in and auditing everything. They were auditing our housing, our education, our health. Everything that we were doing with our dollars we were getting audited. We got audited four times one year.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

So again, so this -- you guys need to really step up and do something to help those Kickapoo folks because this is why we created this law, because of this. So I hope you guys can do something and send an opinion over to them and have them support the Tribe's work they're trying to do to help their people. It's all about helping their people.

So hope the tax guy can figure something out and get something over to the NIGC folks because those guys need direction and they need direction on how to handle the payments that they make to their people. So I hope something happens.

Mr. Chairman, I got a couple more comments on -- while I got open mic -- is the dual taxation. And I heard a little bit about next steps and I would recommend to our new co-chairs that we can consult as far as we can go.

We need to start figuring out some fixes on how we're going to look at this problem, some administrative issues, some legislative issues.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And there's a lot of court cases we have to kind of figure out. It's all in the report.

Indian Country's had a lot of time to look at it. Last week we had probably about 80 Tribes show up to our tax meeting. So what we're seeing is a lot of Tribes are interested in what's happening now and that's important that we get this work that we started with dual taxation on its feet and moving forward. Enough consultation, as I say. We want to create some action. And I'm still part of the committee I think, aren't I?

(No audible response.)

MR. CAGEY: Yes, so I hope that we can create some movement on showing Indian Country what we're going to do next. Some things that we can fix that are not -- they're not easy fixes, but fixes like the Trader Status Act, for example. That's one shield. So we need to create some shields for our people that we can help.

The ones we need to help are the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

small businesses. We have a lot of small businesses on the Reservation that need help, especially around taxation. So we want to begin to kind of create something that allows our economy to grow and that dual taxation report gets us there. It gets us down the road.

The more we can shield our people from the IRS, the more people we can shield from the state, the more we're going to thrive.

Because again it's that we get held back every time we want to do something with our Reservation. The state reaches in, the feds reach in, and we get held back.

So I've been doing this a long time with taxes and again I feel that we need to do something with our tax policy provision with dual tax and actually have a plan. I keep asking for a plan. What's going to be the plan to lift us up, lift our people up in a good way? What's the plan? Because money is not going to do it. It's our sovereignty that you

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

got to lift up. And what does that look like?

We can come up with all the regulations we can, but a lot of it lists what the sovereignty or the nation, what it can do itself.

The more freedom we have to help our people the better. Personally I'd rather see us be tax-free on everything and allow our people to thrive, because again if we do the study that study is going to show that we're probably paying more taxes back to the United States than we're getting. So I think we really need to gather up our data and look at exactly what's been happening to us since we've been paying taxes.

So again we really need to understand that a lot of our people across the country are paying taxes back to the United States and we probably get maybe a third of that back. So where's the balance? Where is the equity for the Tribes?

So again there's still some obligations that the United States has as to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

grow our economy. And what does our economy look like? We can't grow our economy until you guys get out of the way. United States really has to support and find a way to grow our economy. And we can do that. I think you'll make a bit difference. But all the money in the world ain't going to help it if you don't understand our sovereignty, you don't understand what needs to happen through the treaties, the Executive Orders, all the things that allow us to grow.

Those are things I'd like to see happen from this committee. And hopefully the committee can do that. I look forward to working with the new chairs and I'd like to see something happen. (Native language spoken.) Thank you.

CHAIR ALLEN: Thank you, Henry.

Any other public comments?

(No audible response.)

CHAIR ALLEN: And I forgot, please state your name and Tribe.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. RAMSEY: Thank you, Madam Treasurer, Chairman Allen, and members of the committee. My name is Kip Ramsey III. I am an enrolled member of the Yakama Nation. My Yakama Name is Sahkaleen. I come from a Tribe and family of entrepreneurs. My family and I, we operate a number of Yakama Nation Tribal member-owned corporations including Cougar Den.

My comments and recommendations to the TTAC Committee is the development of a subcommittee focused on Native entrepreneurship that has a focus of working with Tribal members on significant matters related to the taxation of Indians and their businesses.

Much of federal policy supporting Tribes is focused solely on Tribal governments and not individual Natives and our families who are also part of our Tribal economics. We ask for support by forming a subcommittee to assist us in our important work. Thank you.

CHAIR ALLEN: Thank you.

Rob?

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. PORTER: Greetings, all. Thank you for this really robust meeting today. A lot of content. Robert Magali Porter. I'm a Seneca Nation citizen, but I'm here representing Lummi and a number of other nations that are concerned about these tax policy issues.

One of the things I'd like to build upon is an idea raised earlier and I'm hoping that Member Will Micklin will have a chance to talk about this policy to the Administration Subcommittee is because we need to start working more towards I think interaction with the Office of Tax Policy.

There's a lot about what's needed here that does require research, that does require I think advocacy. And we know that Treasury does that for the United States, but we need to be part of that discussion for purposes of Indian Country and Alaska Natives.

It's something that we know that Interior has a day-to-day job. Commerce has a day-to-day

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

job. But who's thinking about the future and how do we frankly repair the damage of colonialism that's destroyed our land base, that's destroyed the ability for us to have tax immunity, and to restore the preservation of our wealth and the opportunity to expand it?

And I don't think it's going to happen. It's been years in the works. We're glad that we're here getting this far with Fatima and with Treasurer Malerba's leadership, but we need to do more. And I think we need to be better engaged with what's happening with the Office of Tax Policy generally in terms of making sure Native people are forward looking, not just recovery. So thank you for that.

CHAIR ALLEN: Thank you.

Any other public comments?

(No audible response.)

CHAIR ALLEN: Online, is there any public comments?

(No audible response.)

CHAIR ALLEN: I don't see any hands

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

raised.

MR. CAGEY: The last meeting you guys talked about the --

CHAIR ALLEN: Restate your name again so --

MR. CAGEY: Oh, Henry Cagey, Lummi Nation. The last meeting you guys talked about the corporations. I didn't hear any discussion about that.

MR. VALLABHANENI: There's a Tribal consultation next Tuesday and Wednesday on that topic.

MR. CAGEY: Oh, okay. Okay. So what happens after the consultation?

MR. VALLABHANENI: I'm sorry?

MR. CAGEY: What's going to happen after that?

MR. VALLABHANENI: We're going to sit here and think about what we are -- no. Yes, I mean there is a, I will say -- I think I'm free to say this -- there's a strong desire to get this issue resolved quickly --

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. CAGEY: Yes.

MR. VALLABHANENI: -- partly due -- but -- I know the history of this topic, but I think partly due to what just happened today with the release of the guidance on the -- under the Inflation Reduction Act which deals with elective payments, et cetera. And I think there's a lot of interest based on what we've heard basically on the point that what exactly does it mean when you talk about Indian Tribal Government with -- or its agencies or its instrumentalities? Are those corporations? What are those? And so that's part of what we're sort of aiming to get some guidance out on.

So the Tribal consultation is not -- I wouldn't say it's the first step. We've been trying to do our own homework, but before we sort of take the leap we want to honestly hear I'd say specifically like what are the particular questions that people want answered?

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Because I think it's -- in the abstract it is a little difficult without knowing -- I think our folks on the -- I would say both on the GWE Subcommittee and over in the IRS and Treasury here on general welfare read certain words and they mean different things. And I think there's this question about, okay, what is the tax treatment of Tribal law corporation?

I think the question -- like we need a little more on what that means. Because like for example in an unrelated but just an example, if I go online and set up a Delaware corporation and I'm not Delaware or anything related to the government what does that mean? And so it's not exactly clear.

I think we know what a lot of the question is, but we don't know all of the permutations. Are people talking about different sort of authorities? How much control does the governing body of a Tribe have over the entities? I mean I'm sure Tribes are

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

going to have different levels of desire to have control over certain things and does -- how does that affect whether or not an entity is essentially part of the Tribe or is viewed as separate?

So I mean these are a lot of types of questions that are -- it's hard to sort of just come up with the answers by ourselves. So that's really why I think it is very important for the consultation process. And I don't think it's necessarily clear that we would just have like whatever's happening next week, because this is a complicated issue.

MR. CAGEY: Do you see us as a sovereign when you ask that question, to issue our own license or corporations?

MR. VALLABHANENI: Well, so I think that's part of the --

MR. CAGEY: Well, you have to see us as a sovereign first.

MR. VALLABHANENI: Understood.

MR. CAGEY: And you have to say that

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

as a sovereign to sovereign.

MR. VALLABHANENI: Understood, but I think part of the question gets to who's going to actually -- is it the sovereign that's going to be the only owner in the system or not? And to what extent does having other parties sort of take away from the sovereign-ness, if that makes any sense.

CHAIR ALLEN: I think, Henry, what I was going to do under other items is ask that in the September meeting that we entertain the idea of a subcommittee with regard to not just tribal corporations but tribal businesses, because we also have LLCs, et cetera.

So I think that's what Krishna is getting at is, one is what's the partnership. And the bigger issue, if I follow it correctly, is the transparency of the entity that is established under the tribe's jurisdiction.

So I think that it would be helpful to have a subcommittee with some experts, you know, on the committee to engage with the IRS

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

and the appropriate legal counsel to discuss what we need to sort through to try to get to the decision.

So that is complex, yes --

MR. VALLABHANENI: Yeah, and I don't mean to say that it's complex and that's an excuse for like taking a whole bunch of time that doesn't need to be taken up. It is complex. And, you know, we also know that there's urgency. And so I think the urgency hopefully will win.

CHAIR ALLEN: So the bottom line is all Henry was asking for was yes.

MR. VALLABHANENI: The man flew out here. I thought I'd give him his money's worth.

MR. MEGOSH: Krishna, just --

CHAIR ALLEN: Okay, well --

MR. MEGOSH: -- just one clarification.

CHAIR ALLEN: Oh, sure.

MR. MEGOSH: I think the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

consultations is Wednesday and Thursday --

MR. VALLABHANENI: Oh, I'm sorry --

MR. MEGOSH: -- not Tuesday and
Wednesday.

MR. VALLABHANENI: Sorry about that.

CHIEF MALERBA: Didn't you say we're
meeting at the GWE?

MR. VALLABHANENI: I see. Okay.
Sorry.

CHAIR ALLEN: Is it virtual, right -

-

MR. VALLABHANENI: It's the --
you're absolutely right. It's June 21st and
22nd. I apologize for getting the dates wrong.

CHAIR ALLEN: Okay, okay. Yeah, it
would be an opportunity to engage. And then
there will be follow-up from --

MR. VALLABHANENI: Absolutely.

CHAIR ALLEN: -- that point on. All
right.

Well, I think that I -- that was the
one item that I wanted to get under, on the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

schedule, other items was to have that on the agenda so we can discuss it, which will be inclusive of the charge of the committee in terms of, you know, what is the outcome we're looking for to guide a final decision.

Okay. Oh, maybe I zipped right by it. Any other public comments? Yes.

MR. HARJO: (Native language spoken.) I am Zechariah Harjo, the Acting Secretary of the Nation from Muscogee Creek Nation. Thank you, Chairman Allen. Thank you, Treasurer Malerba.

I wanted to raise an issue that I've raised several time but related to tribal corporations. While the IRC is clear that tribes share in the status similar to states under IRC 7871, those corporations, it remains unclear for a lot of vendors and donors of tribes that under that structure that their donations are actually tax deductible.

And so we've worked to issue, you know, letters and statements. But those

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

letters and statements will be a lot more powerful, a lot more clear if Treasury themselves provided that clarification, whether it was on, you know, the Treasury website or a link that, you know, is extended from the IRC Code itself to provide that clarity that exists currently for non-tribal 501(c)(3)s.

And the other issue related to that is that there is so much infrastructure that Treasury has participated in with banking and other financial partners to create infrastructure that is very well known for 501(c)(3)s and their grant process and the access to capital as well as access to just bank accounts in general that does not exist for 7871s. And I just wanted to highlight that lack of parity between tribal corporations that are not-for-profit and our counterparts at the 501(c)(3) level.

I know that there is a process formally for tribes to codify their own 501(c)(3)s, but that's not also widely known,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

nor is that process very easily and clearly understood.

So I just wanted to raise both those issues and have that be something that the TTAC addresses.

CHIEF MALERBA: Can you do me a favor and, you know, just put your thoughts in writing to us so that we don't miss anything? I'd really appreciate that, because we want to make sure that, you know, we're hearing you and that we're addressing it. So I appreciate that.

CHAIR ALLEN: Exactly.

CHIEF MALERBA: And thank you for being here.

CHAIR ALLEN: Yep.

MR. HARJO: Thank you. We're still working on those comments, but we'll get them to you.

CHAIR ALLEN: Thank you.

MR. VALLABHANENI: Can I ask one quick clarification? Is it the case that

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

what's being described is tribal entities that operate on a non-profit basis but haven't sought like recognition from the IRS as a 501, or they have?

MR. HARJO: Yes. So, for instance, the Nation has several instrumentalities like a Veterans Affairs Office that uses the Nation's 7871 status because they are a direct government office of us. But when they receive donations or, you know, there are potential donors to them, you know, it's unclear that their donations or givings are actually tax deductible.

So my office drafted a letter citing the IRC. But, you know, frankly that shouldn't be something that we should have to do. I mean, in my opinion, I think it's Treasury's responsibility to make it clear to every finance and public, you know, every CPA and everyone that files those returns for their clients for it to be easily findable, you know, through their means.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

And really the letter that, you know, I drafted just points them directly to the IRC where they can find that language themselves and then, you know, from there potentially get with Treasury if they're confused on how to actually file those returns and those deductions and credits.

MR. VALLABHANENI: I think perhaps with the, you know, the break in the loop that you just mentioned is it may not be clear to whoever is doing the donating that what they are looking at is the same thing as what that would be if a state did it.

MR. HARJO: Sure.

MR. VALLABHANENI: And so, even if we put something out without knowing like the details around what's going on, I'm not sure we can actually adequately address that globally, because it's possible that each tribal government is going to set itself up very differently.

So, I mean, if there are particular,

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

you know, structural ways that works or it doesn't work for that agency, that might be helpful in the comments.

MR. HARJO: Okay.

CHAIR ALLEN: Yeah, that would be very helpful. Thank you.

Any other comments? Anything online, Josh?

MR. JACKSON: Yeah, Councilor Tina Abrams from the Seneca Nation. Your line has been unmuted, Councilor.

MS. NABEY: (Native language spoken.) This is Councilor Lisa Nabey. Councilor Abrams had to leave. So I'll be making the comments today.

On behalf of the Seneca Nation, thank you for the opportunity to provide remarks today. Congratulations to the Oglala Councilwoman, Cora White Horse, on your appointment to the TTAC. We commend the Treasury for selecting a Native Nation leader. And we look forward to working with you as an

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

ally for Native Nations in your new role.

Good afternoon to Treasurer Chief Lynn Malerba and Ron Allen and TTAC committee members.

The Seneca Nation is glad that the Treasury is hosting additional consultation on tribally chartered corporations. We look forward to participating in the upcoming consultation process next week on Wednesday and Thursday. And we will be providing comments.

We participated in 2019 consultation process and will reiterate the views we shared then, that the IRS needs to issue guidance to clarify that corporations that are wholly owned by a Native Nation government and chartered under Native Nation laws are not taxable under federal law across the board.

The IRS should not use an integral part balancing test because these tests defy Native Nation's sovereignty and Native Nation's authority to recognize their own corporations.

Such balancing tests are difficult to apply

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

and would not be uniformly applied for all tribally chartered corporations.

Although Native Nations have engaged in consultation for years and requested guidance, we still have not heard from the federal government on what its views are on the issue. In order to engage in meaningful consultation, we ask that the IRS and Treasury provide Native Nations with a sense of where it's leaning, what its views are, what it views as the difficult issues, and that the IRS issue direct guidance for comments before adopting formal policies or rules that apply to Native governments.

As mentioned earlier, it's important that the IRS agents understand the history between Native Nations and the federal government, its obligations, and the implications of its guidance decisions.

We ask that the TTAC work with the IRS officials and ITG so that the agents who are making decisions about these very important

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

policies understand Native Nations. And they need to respect the sovereignty and unique treaties of each Native Nation.

We also ask that the Treasury, IRS, and ITG make joint visits to each region in Indian Country to learn about how Indian Country works on the ground. The IRS and ITG only tend to make visits to Indian Country under tense and negative circumstances. And it would be good for this administration to prioritize visiting Indian Country regions for learning opportunities, as other agencies and departments have. This is meaningful.

We also ask again that the TTAC subcommittees provide information to Native Nation leaders in the form of a Dear Tribal letter on when its meetings will be held, with sufficient notice to Native Nations as to when the meetings will occur so that we can participate.

We would also like to know who the current members and staff are on each

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

subcommittee so that Native Nation leaders can reach out to the designated points of contacts.

Seneca Nation leaders would like to get involved in TTAC's current work. And we need information on when the subcommittee meetings occur so that we can participate.

In conclusion, we appreciate the agency's consultation efforts and your willingness to meet with Native Nations to engage with us regarding our concerns.

Again, thank you for this opportunity and time to speak. (Native language spoken.)

CHAIR ALLEN: Okay. Thank you. And hang on. They're open meetings.

CHIEF MALERBA: If the subcommittees are open meetings, I don't know that they have them. If they are, we could publish them on the Treasury, our tribal website.

CHAIR ALLEN: I do not remember. Are they or not?

CHIEF MALERBA: Well, we appreciate

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

you asking the question. I'm going to have to go back to the work plans for the subcommittees, and we'll discuss that request, because I know that there are many nations that have been very engaged in these issues. And Seneca is definitely one of them. And I know I've met with you personally and appreciate your comments. So I would say sit tight. Let us, you know, kind of answer that question for you.

CHAIR ALLEN: Yeah, it's Ron. I agree. Typically there's only a small group of us who are willing to carve out time. And we appreciate tribal leaders like you who want to engage with us. So we will. We will -- I will circle back with Lynn and Krishna on were they intended to be open or closed.

And in my mind, they would tend to be open, and primarily because we don't expect a lot of people to show up. It's just those who are really trying to help make a difference.

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

So we'll have to circle back to you on that question. We do have your contact information. So --

MS. NABEY: I'd appreciate the follow-up.

CHAIR ALLEN: Yeah. And besides that, you know how to track me down.

MS. NABEY: Yes, we do.

CHAIR ALLEN: Yeah. Okay. Josh, is there others online?

MR. JACKSON: If you're online and would like to make comments, please raise your hand so I know to unmute you and give you the permissions to speak. Right now we don't have any other hands raised.

We have one. This is Sornha Li. Sornha, you're, you've been unmuted.

MS. LI: Good afternoon. I'm hoping I'm in the right place. Department of Interior mentioned that there was a Dear Tribal Leader letter about consultation on June 30th, I'm sorry, June 20th. I was hoping to get clarity

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

on where we could find that Dear Tribal Leader letter.

CHIEF MALERBA: Sornha, did you say the Department of Interior?

MS. LI: Yes, ma'am. It was the, I think it was Wege (ph) who had mentioned it, so BIA basically.

CHIEF MALERBA: Oh, I think he mentioned the GWE subcommittee meeting with the IRS. I think that's what that was.

MS. LI: Oh, okay. Thank you so much for that clarity. I just know he was talking about the data collection and wanting, and I understood that he said there was a Dear Tribal Leader letter about the data collection. And so --

CHIEF MALERBA: I think --

MS. LI: -- I had not --

CHIEF MALERBA: I do think there may be something coming. I think he mentioned that there is going to be a consultation on data collection. But I would go back to the BIA

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

website probably for that one.

MS. LI: Okay. Thank you so much for that clarity --

CHAIR ALLEN: She's referencing Wizi's comments.

CHIEF MALERBA: Yes, yes.

CHAIR ALLEN: There is a letter out on consultation on that topic. It recently came out. I'm certain I just saw it. And I don't know the date of it. But we should be able to track it down if you can't track it down.

CHIEF MALERBA: We've got more information. Hold on just a second. All right. We're going to email it to you. Thank you.

MS. LI: All right. Thank you. Sorry. I didn't mean to be disruptive.

CHIEF MALERBA: Not to worry. Thank you.

MS. LI: I didn't have that on my list. And as government liaison, it's

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

important that I participate in those. So thank you so much.

CHIEF MALERBA: Thank you.

CHAIR ALLEN: Thank you.

MR. JACKSON: We do not have any other hands raised. If you're online and would like to make a comment, please raise your hand so I can unmute you.

CHAIR ALLEN: That's it? Okay.

MR. VALLABHANENI: Any other items, Chairman Allen?

CHAIR ALLEN: No, I think we'd entertain a motion to -- go ahead.

MR. VALLABHANENI: Cora, go ahead.

MEMBER WHITE HORSE: Excuse me. There was one thing that I brought up yesterday. And that was large employer designation rather than tribal government designation on the ACA.

I think we should probably add that to a subcommittee, because I am sure it's affecting more than our tribe, because there

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

are I believe two or three tribes in the Great Plains region who sent resolutions to D.C. regarding their designation and requesting exemptions, because right now if you have over 50 employees within your tribe you are no longer considered a tribal government. You're considered a large employee, yeah, large employer.

So there needs to be -- I believe it's a sovereignty issue. And we are a tribal government. So we should be treated as such, rather than changing the designation to large employer.

So I think that could actually fit under the pensions.

CHAIR ALLEN: Yeah, that's what it sounds like to me.

MEMBER WHITE HORSE: Yeah.

MR. VALLABHANENI: So the one question I have, because on ECII I know how to spell it, that's it. But do you know if that's the same if it's like the State of New York?

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

Are they considered a large employer, or are they considered a sovereign, because I'm not sure how that would change?

MEMBER WHITE HORSE: I'm not sure --

MR. VALLABHANENI: Yeah.

MEMBER WHITE HORSE: -- but we have my cousin.

MR. VALLABHANENI: Oh, yeah, no problem.

MEMBER WHITE HORSE: Or we can have Mr. Barraza, too.

MR. VALLABHANENI: And I wanted to say that my question comes from ignorance. So --

MR. BARRAZA: For states, it's, they're considered governments. But there are exceptions that, for two federal requirements. So one of them is if you're Veterans Affairs, it's an exemption. And then the other one is if you're TRICARE. This is also an exemption.

But it's in the same category as Indian Health Services because it's a treaty

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

right. So it should fall under the same provision or it should be exempted.

But the current requirement is, because the tribe is a signatory of a treaty that requires that, a case last year under Arapahoe determined that signatories of this treaty, the tribes are guaranteed health care as of rights.

But those tribes are being penalized for not providing health care to 99 percent tribal enrollee members. So it doesn't -- the government is the one who's on the hook for that. But the tribe is still being penalized for it. So it's like a roundabout way. But the penalty is still coming to the tribe.

So it even needs to be categorized separately. And I tried to look it up. Lisa gave me some. And I reviewed the law, mainly the legislation, to figure out. And we'll talk further.

But I just wanted to bring it up, because our exemption for federal health care

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

programs, Indian Health Services, is the federal health care program that's provided to tribes and tribal members. So it maybe needed a technical legislative amendment. But we wanted to bring it up.

And because pensions are part of, ERISA regulates pensions and health care, we thought it would be best to just funnel it under the pensions program.

MR. VALLABHANENI: And, Councilmember, I want to say that I did raise it to people who aren't ignorant today. But they're going to need more information. So I did --

MS. MOJIRI-AZAD: If I may ask question.

MR. VALLABHANENI: Oh, yeah. Go ahead.

CHAIR ALLEN: Wait a minute. For the record --

MR. VALLABHANENI: Sorry.

CHAIR ALLEN: -- because I'm losing

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

control of this meeting.

MR. BARRAZA: Sorry. My name is Xavier Barraza. I'm --

CHAIR ALLEN: Yeah.

MR. BARRAZA: -- actually Councilwoman Cora White Horse's --

CHAIR ALLEN: Just for the scribe. Thank you.

Lisa, were you going to say something?

MS. MOJIRI-AZAD: Yeah, I just want to make sure we understand your question. It's in the context of providing health care coverage, right. And the concern you have is the designation of applicable large employer with respect to the penalties that apply under ACA. Is that right?

MR. BARRAZA: Yeah, but the penalties come from the IRS --

MS. MOJIRI-AZAD: Right, penalties, and not the reporting, right. You're concerned about the --

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. BARRAZA: Penalties.

MS. MOJIRI-AZAD: -- penalties.

MR. BARRAZA: Yeah.

MS. MOJIRI-AZAD: Okay. I just wanted to make sure. And when we were working on some of those rules, we did receive some comments with respect to tribal coverage. It's been a while. And we'll have to, as Krishna said, go back to our ACA colleagues and --

MR. BARRAZA: And so this individual exemption is for individual Indians --

MS. MOJIRI-AZAD: Yes.

MR. BARRAZA: -- who are covered under federal health care program.

MS. MOJIRI-AZAD: Yes.

MR. BARRAZA: But for some reason, that didn't apply to the tribes.

MS. MOJIRI-AZAD: Yes. And the individual exemptions were under Section 5000A with respect to the individual coverage penalties. I think what you're referring to is the penalties that apply to employers that are

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

required to provide coverage --

MR. BARRAZA: Yes.

MS. MOJIRI-AZAD: -- otherwise they're assessed a penalty based on the number of full-time employee equivalents and so forth. So we'll go back and mention it to our ACA colleagues.

MR. BARRAZA: All right. Thank you.

MS. MOJIRI-AZAD: It's not an ERISA issue.

MR. BARRAZA: Oh, it's not?

MS. MOJIRI-AZAD: It's not an --

MR. VALLABHANENI: We'll talk more about it.

MR. BARRAZA: Thank you.

MR. VALLABHANENI: Vice President Micklin, you have your hand raised?

MEMBER MICKLIN: Thank you. I just wanted to make a kind of pitch. It would be an administrative subcommittee, and I think it's responsive to Councilmember Cagey's and Mr. Porter's remarks and my opening remarks that

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

there are issues with implementation of interpretative statute.

I mean, once we know what general welfare exclusion is, once we know what, have a better idea what pensions are, for example, or dual taxation, or this issue of penalties for health care providers, there is consistently a problem in implementation or administrative interpretation and implementation that provides for an inconsistent treatment of tribes where cities and states are treated extremely, with an extreme consistency. And yet tribes are subject to a number of misapplications, misinterpretations, in my view, at least divergences from what the expected result is to what is applied.

And I think a subcommittee to address those issues as a place for their review and report would be, I think provide a significant benefit. So I would propose the establishment of a subcommittee for that purpose. And I will leave it to Chairman to

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

determine how to consider that, whether in the next meeting or whether today. Thank you.

CHAIR ALLEN: Okay. Any other comments? So I think we need to put a place marker. Cora, I'm not sure. Does it fit under pensions or in a broader sense of pensions and benefits the way I was listening at least to summarize if you were on the same page --

MR. VALLABHANENI: So I'd say, Mr. Chairman, that, not that this needs to control anything that the TTAC wants to do with how it sets things up, the way the Office of Tax Policy is structured, there's an office that deals with pensions and ACA. It's called the Office of Benefits Tax Counsel.

So, to me, it makes sense that it's related. But it's strictly not, it has nothing to do with DOL, this particular thing.

CHAIR ALLEN: Okay.

CHIEF MALERBA: So does it make sense then to perhaps have, you know, Fatima reach out --

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

MR. VALLABHANENI: Sure.

CHIEF MALERBA: -- to that office and just like raise the issue to see where it is best addressed? You know, so why don't we do that?

MR. VALLABHANENI: Yep.

CHAIR ALLEN: Yep. Fair enough, Cora? Okay. Yeah, sometimes they don't fit neatly into the way we have set ourselves up here at the moment.

Okay. Any other comments or other issues? If not, I think -- let's see. What time is it? It's 5:14, which is 4:00 Eastern Time, Indian Time.

CHIEF MALERBA: So, yeah, Ron knows that it kills me when we run over time. I'm a girl from New England here. He's killing me today. So --

CHAIR ALLEN: It was a good conversation. And I think it was useful. I just want to say I appreciate everybody's patience. It's like our GWE conversation. It

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

takes a little while to work your way through all these matters that are relevant, and say the obvious to you guys. It's complicated, because there's so many different issues that fall under the umbrella of Treasury and IRS.

So I think we're at the point where we can move to adjourn the meeting.

MR. VALLABHANENI: But prior to doing so, I'd like to invite you, Chairman Allen, to provide a --

CHAIR ALLEN: Closing prayer? Okay.

Pray according to your own way and your own spirit, if you would.

So, gracious father and heavenly spirit, we're always ever so thankful that your wise arms are wrapped around each and every one of us, guiding each and every one of us, that your healing hand is always upon those who, our loved ones who are in need of that healing hand, including those who may have lost loved ones, and the grieving, which is always so challenging when you lose loved ones for

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

various reasons and the joy of the, are the memories of the journey together will help the healing.

We know that your spirit will be with each and every one of us. We're always ever thankful that your wisdom is in our hearts, in our minds, that you're always helping us guide a way to find common ground and a way to find solutions to complicated matters that affect our nations, very unique relationship between 574 Indian Nations and the United States of America. We have a very long history, an important history. And we ask that you guide each and every one of us, continue to bless each and every one of us with your wisdom.

We are ever thankful for the many gifts and talents that you provide each and every one of us. And we pray that you, that we use them in a way that's pleasing to you and the people that we serve.

We're always thankful for the

NEAL R. GROSS

COURT REPORTERS AND TRANSCRIBERS
1716 14th STREET, N.W., SUITE 200
WASHINGTON, D.C. 20009-4309

leadership. And we continue to bless the leadership. Thankful for Rebecca, and thank you for Jean, who have provided great leadership. And we pray you guide them onto their next journey and keep them safe and sound.

As many of us will be traveling home, we ask that you continue to provide your blessings that we travel home safely to our families, our friends, and our communities. We pray all these things this afternoon in Christ Jesus name. Amen.

CHIEF MALERBA: Thanks, Ron.

MR. VALLABHANENI: Thank you for that, Chairman Allen. With that, the meeting is adjourned.

(Whereupon, the above-entitled matter went off the record at 5:17 p.m.)

