The National Congress of American Indians

Resolution # PDX-20-062

TITLE: Support for Amendments to Federal Laws and Regulations to Ensure that Tribal General Welfare Benefits Are Not Included As Income for Federal Benefits Eligibility Purposes

WHEREAS, we, the members of the National Congress of American Indians of the United States, invoking the divine blessing of the Creator upon our efforts and purposes, in order to preserve for ourselves and our descendants the inherent sovereign rights of our Indian nations, rights secured under Indian treaties and agreements with the United States, and all other rights and benefits to which we are entitled under the laws and Constitution of the United States, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise promote the health, safety and welfare of the Indian people, do hereby establish and submit the following resolution; and

WHEREAS, the National Congress of American Indians (NCAI) was established in 1944 and is the oldest and largest national organization of American Indian and Alaska Native tribal governments; and

WHEREAS, NCAI members provide General Welfare Benefits to their citizens for purposes of improving their quality of life; and

WHEREAS, under the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, 128 Stat. 1883 (codified at 26 U.S.C. §139E) (the “Act”), Congress concluded that the value of General Welfare Benefits should not be subject to Federal income taxation; and

WHEREAS, in recent years, Federal agencies such as the Social Security Administration and the Department of Agriculture have determined that the value of Tribal General Welfare Benefits should be counted as income for purposes of benefits eligibility; and

WHEREAS, the consequence of such action is that Tribal citizens are being denied Federal benefits such as Social Security and food stamps (SNAP) because their Tribes are providing them General Welfare Benefits.

NOW THEREFORE BE IT RESOLVED, that NCAI calls on Federal Agencies and the Congress to take such administrative or legislative action, including Tribal government consultation, as may be necessary to ensure that Tribal General Welfare Benefits are not counted as income for purposes of Federal benefits eligibility; and
BE IT FURTHER RESOLVED, that this resolution be forwarded to regional and national forums, not limited to United South & Eastern Tribes, California Association of Tribal Governments, Native American Finance Officers Association, the Great Plains Tribal Chairman’s Association, and the Midwest Alliance of Sovereign Tribes.

CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2020 Virtual Annual Session of the National Congress of American Indians, held on November 8-13, 2020, with a quorum present.

Fawn Sharp, President

ATTEST:

Juan Majel Dixon, Recording Secretary