



USET

SOVEREIGNTY PROTECTION FUND

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Transmitted via:
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October 10, 2016

The Honorable Jacob Lew
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Re: Urging the Initial Convening of Treasury's Tribal Advisory Committee

Dear Secretary Lew,

We write on behalf of United South and Eastern Tribes Sovereignty Protection Fund (USET SPF) to urge the immediate convening of Treasury's Tribal Advisory Committee (TTAC). Passage of the Tribal General Welfare Exclusion Act (GWE) at the end of the 113th Congress was an important step forward in affirming the governmental status of Tribal Nations. This vital legislation to foster Tribal self-government and clarify the tax treatment of general welfare benefits provided by Tribal Nations was signed into law more than two years ago. In addition to providing important clarity and certainty in the tax treatment of benefits delivered by Tribal Nations for the benefit of the general welfare, it established the seven member TTAC.

Since Treasury's announcement of its three appointments and House Ways & Means Committee Ranking Member, Sander Levin's, announcement of his appointment to the TTAC on December 21, 2015, Indian Country, including USET SPF, has urged the leadership of the Senate Finance Committee and the Chairman of the House Ways and Means Committee to make their appointments. And as Congress continued to delay its remaining appointments, USET SPF also repeatedly requested that Treasury convene an initial meeting of the TTAC, including during a July meeting with Ms. Beverly Babers. At long last, Senate Finance Committee Ranking Member, Senator Ron Wyden, announced his appointment on September 30, 2016. Now that more than a simple majority of the TTAC has been seated, there is little reason to further delay its initial convening. With implementation of the GWE on hold in the absence of guidance from the TTAC and the timeline for the remaining appointments unclear, it is becoming increasingly more urgent that the TTAC move ahead with its critical charge.

A majority of the implementation of the GWE depends upon advice and guidance that must be supplied by the TTAC (in addition to Tribal Nations). Implementation of the GWE is vital to the future of Tribal sovereignty and the federal-Tribal relationship. And yet, many of the benefits of the law remain inaccessible without the TTAC, including training and education for Internal Revenue Service field agents. In addition, agencies outside of the Department of Treasury are interpreting the law in the absence of clarity from Treasury and from the TTAC. For example, the Social Security Administration is unclear as to whether general welfare benefits impact eligibility for Social Security benefits. Moreover, a number of issues

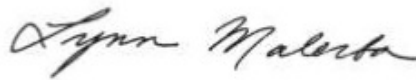
unrelated to the GWE would benefit immensely from the insight of the TTAC. This includes the pressing need for Tribal relief from the incorrectly-applied Employer Mandate under the Affordable Care Act (ACA).

While five of seven members is not ideal, Indian Country cannot wait for Congress to make its remaining appointments, nor can it wait for the incoming Administration to be seated. In the interest of beginning the important work of GWE implementation under the Obama Administration and providing for a renewed relationship between Treasury and Tribal Nations, we again urge the Department to set a date for an initial TTAC meeting in the very near future. USET SPF appreciates your thoughtful consideration of this request. Should you have questions or require further information, please do not hesitate to contact Ms. Liz Malerba, USET SPF Director of Policy and Legislative Affairs, at (202) 624-3550 or by e-mail at lmalerba@usetinc.org.

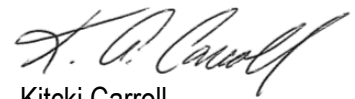
Sincerely,



Brian Patterson
President



Chief Lynn Malerba
Secretary
And TTAC Appointee



Kitcki Carroll
Executive Director

CC: USET SPF Executive Officers
Wanda Janes, USET Deputy Director
Michael Willis, USET SPF Tax Counsel
Mark Mazur, Assistant Secretary for Tax Policy
Beverly Babers, Treasury Point of Contact for Tribal Consultation