

December 1: RE: IMPORTANT CHANGE: USET SPF ACTION Alert: Support Needed for Moran Amendment to Tax Bill

Good morning, USET SPF Board of Directors and DC Tribal Reps,

One additional update for today: in addition to Senator Moran's amendment, #1733, **Senator Hoeven is offering an amendment, #1742**, that would repeal the "essential government function" test with respect to tax exempt bond issuance. Although this provision is also a part of #1733, we ask that you request support for both amendments when speaking to Republican Senators.

Although a vote on final passage was expected last night, the Senate tax bill is still being considered, as last minute changes over concern for the deficit did not meet with the strict budget rules being used to pass the measure. Debate will continue today, with the exact timeline for final passage remaining unclear.

Thank you,

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From: Liz Malerba

Sent: Thursday, November 30, 2017 4:23 PM

To: Kitcki Carroll <kcarroll@USETINC.ORG>; Wanda Janes <wjanes@USETINC.ORG>; F. Michael Willis <mwillis@hobbsstrauss.com>; Brandy Venuti <BVenuti@USETINC.ORG>; Melisa Stephens <MStephens@USETINC.ORG>

Subject: IMPORTANT CHANGE: USET SPF ACTION Alert: Support Needed for Moran Amendment to Tax Bill

Dear USET SPF Board of Directors and DC Tribal Reps,

My apologies, but we have a slight change. Because of questions surrounding the germaneness of one provision in the amendment referenced below, Senator Moran is now offering **amendment #1733**. It contains the same provisions, with the exception of the pension fix. In your conversations with Senators, please encourage support for #1733 instead.

Thank you,

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From: Liz Malerba

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Subject: USET SPF ACTION Alert: Support Needed for Moran Amendment to Tax Bill

Importance: High

Dear USET SPF Board of Directors and DC Tribal Reps,

As you may already be aware, the Senate version of the tax bill passed a procedural hurdle last night (by a party line vote of 52-48, with all Republicans voting yes) and is set to be voted upon today and into the night, with a 'vote-a-rama' style process for consideration of amendments.

Currently, USET SPF remains in a position of opposition due to the exclusion of Tribal priorities from the bill. However, we recently learned that Senator Jerry Moran (R-KS) has offered an amendment (#1679) that includes the following Tribal priorities:

- specify the treatment of Tribal Nations as States with Respect to Bond Issuance
- modify the treatment of pension and employee benefit plans maintained by a Tribal Government
- modify the treatment of Tribal Foundations and charities
- recognize Tribal governments for purposes of determining whether a child has special needs eligible for the adoption tax credit.

This amendment would capture most of the provisions of the Senator's bill, S. 1935, The Tribal Tax and Investment Reform Act, which USET SPF has supported.

In order to give the amendment a chance being at considered during the amendment process, it must have support from other Senators. USET SPF is encouraging member Tribal Nations to reach out to their Senators for their support with the following talking points:

- Please support and ask leadership to bring up Senator Moran's amendment, #1679, for a vote during consideration of the tax bill today.
- Indian Country is deeply concerned that after years of advocacy, important Tribal priorities have been left out of the bill as it stands.

- Senator Moran's amendment would simply ensure that Tribal Nations receive parity with other units of government under the U.S. tax code.

To determine your Senators and receive their contact information, please click [here](#).

As always, I am happy to answer any questions you may have.

Thank you,

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From: Liz Malerba

Sent: Monday, November 27, 2017 3:22 PM

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Subject: USET SPF ACTION Alert: Urge Senators to Oppose Tax Reform Bill

Importance: High

Dear USET SPF Board of Directors and DC Tribal Reps,

Despite years of Tribal advocacy and education, as well as recent efforts, the current [Senate version](#) [linked] of tax reform **does not** contain the highest priority Tribal provisions. These provisions would have aided in ensuring Tribal governments achieve parity under the tax code and incentivizing sorely needed investment and economic development in Indian Country. USET SPF has consistently supported these changes in accordance with our [Comprehensive Tax Reform Platform](#) [linked].

It is unacceptable that this once-in-a-generation legislation does not include these critical, non-controversial Tribal priorities while at the same time jeopardizing the federal government's fiduciary trust responsibility by adding \$1.5 trillion to the deficit. Tribal Nations across the country, including USET SPF Tribal Nations, are simply seeking parity as governments and economic opportunity for their citizens under the U.S. tax code. It is with these fundamental goals in mind that USET SPF opposes the Tax Cuts and Jobs Act in both the House and the Senate.

USET SPF calls upon member Tribal Nations to contact their U.S. Senators and urge them to **vote no** on the Tax Cuts and Jobs Act. This legislation does nothing to uphold the federal trust responsibility or respect Tribal Nations as sovereign governments. It must not move forward.

To determine your Senators and receive their contact information, please click [here](#).

As always, I am happy to answer any questions you may have.

Thank you,

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From: Liz Malerba

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Subject: RE: USET SPF ACTION Alert: Urge the Inclusion of Tribal Tax Provisions in Senate Tax Reform Bill

Importance: High

Dear USET SPF Board of Directors and DC Tribal Reps,

Recently, we reported that the tax reform legislation offered by the House Ways and Means Committee largely ignored the tax priorities Tribal Nations and organizations have been working on for years. In response, we sent and circulated the below template letter directed to Senate Finance Committee Chairman Hatch (R-UT) urging several Tribal tax priorities be included in the Committee's bill. USET SPF's advocacy helped to generate a [Senate sign-on letter](#) [linked] to Chairman Hatch that was ultimately sent from Senate Committee on Indian Affairs Chairman Hoeven (R-ND), Senator Moran (R-KS), and Senator Murkowski (R-AK).

This advocacy shows some signs of progress in calling attention to Tribal tax priorities. As the Senate Finance Committee begins its mark up its tax reform bill this week, Chairman Hatch has listed 27 amendments – five of which focus on bills introduced on tax issues affecting Tribal Nations. Those amendments are the following:

- #9 Permanent Accelerated Depreciation on Indian Reservations: Would make permanent the provision for Accelerated depreciation for business property on an Indian reservation (sec. 168(j)).

- #15—Sen. Murkowski’s Alaska Settlement Trust Improvement Act
- #17 S. 548, the Affordable Housing Credit Improvement Act of 2017: Makes improvements to the Low-Income Housing Tax Credit Program.
- #20 S. 1935, Tribal Tax and Investment Reform Act of 2017: Amendment would specify the treatment of Tribal Nations as States with Respect to Bond Issuance, modify the treatment of pension and employee benefit plans maintained by a Tribal Government, modify the treatment of Tribal Foundations and charities, improve the effectiveness of Tribal child support enforcement agencies, and recognize Tribal governments for purposes of determining whether a child has special needs eligible for the adoption tax credit.
- #21 S. 2012, Tribal Economic Assistance Act of 2017: Amendment would repeal the essential government function test for Tribal governments with respect to issuance of tax-exempt bonds, make permanent accelerated depreciation business property on an Indian reservation and the Indian Employment Tax Credit, modify the New Markets Tax Credit Program, and create Tribal School Construction Bonding Accounts.

In order to be included in the Senate Finance Committee bill, however, the Committee must adopt these amendments. **USET SPF is urging member Tribal Nations to contact members of the Senate Finance Committee and request that they support the Hatch Amendments #9, #15, #17, #20 and #21. In particular, we are seeking outreach to the following Senators on the Committee from the USET SPF region:**

- **Sen. John Cornyn (R-TX)**
- **Sen. Richard Burr (R-NC)**
- **Sen. Tim Scott (R-SC)**
- **Sen. Bill Cassidy (R-LA)**

Senate Finance Committee members are listed here: <https://www.finance.senate.gov/about/membership>

If your Senators do not serve on the Senate Finance Committee, you can still help! Please ask them to write to Chairman Hatch in support of the above amendments.

To determine your Senators and receive their contact information, please click [here](#).

As always, I am happy to answer any questions you may have.

Thank you,

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Subject: USET SPF ACTION Alert: Urge the Inclusion of Tribal Tax Provisions in Senate Tax Reform Bill

Importance: High

Dear USET SPF Board of Directors and DC Tribal Reps,

As you may already be aware, the House Ways and Means Committee introduced its [version of tax reform legislation](#) [summary linked] yesterday. With the exception of a provision related to the tax deductibility of Indian Health Service student loan repayments, the House tax reform bill does not contain any Tribal priorities. **This makes the Senate version of the bill, which is expected to be introduced next Wednesday, November 8th, critical to our efforts to achieve parity for Tribal governments and expanded economic development opportunities in Indian Country under the tax code.**

In pursuit of the inclusion of Tribal provisions, this afternoon, USET SPF transmitted a [letter](#) [linked] to the Chairman of the Senate Finance Committee, Senator Orrin Hatch (R-UT), along with all members of the Senate Finance and Indian Affairs Committees, to urge the inclusion of the provisions contained in the following bills:

- The Tribal Economic Assistance Act of 2017 (S. 2012), introduced by Senator Hoeven, with Senators Murkowski and Heitkamp, which would remove regulatory obstacles that have impeded tribal access to tax incentives for community investments and make permanent several important tax credits that will entice private investment in tribal businesses and tribal communities;
- The Tribal Tax and Investment Reform Act of 2017 (S. 1935), introduced by Senator Moran, which will spur much-needed economic development on Indian lands, promote tax fairness, and strengthen tribal self-determination and self-sufficiency; and
- The Affordable Housing Credit Improvement Act of 2017 (S. 548), which would modify the Low-Income Housing Tax Credit to improve incentives for developers to invest in building affordable housing in tribal communities.

These bills reflect many of the priorities found within [USET SPF's Comprehensive Tax Reform Platform](#) [linked]. **In support of this effort, USET SPF is urging member Tribal Nations to transmit letters via email as soon as possible to Chairman Hatch, along with your Senators, particularly those that sit on the [Senate Finance Committee](#)** [membership linked].

To assist you with this outreach we have prepared a [Tribal template letter](#) [linked].

Now is a critical time for the Senate to hear from Tribal Nations in support of Tribal tax priorities.

As always, I am happy to answer any questions you may have.

Thank you,

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