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Heitkamp, Moran Bill Leveling Playing Field for Indian Tribes Passes in Senate

Bill Makes it so IRS Can't Audit Indian Tribes for Giving Crucial Services to Those in Need; Passed in House Earlier this Week

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WASHINGTON, D.C. – U.S. Senator Heidi Heitkamp, a member of the Senate Committee on Indian Affairs, today announced the Senate passed bipartisan legislation she and Republican Senator Jerry Moran introduced to level the playing field for Indian tribes so the U.S. Internal Revenue Service (IRS) stops taxing vital programs to support health care, education, or housing assistance for Native American families.

Heitkamp's Tribal General Welfare Exclusion Act would fully recognize Indian tribes as sovereign nations that are responsible for making certain their government programs and services best fit the needs of their citizens, just as other local governments across the country do. Indian tribes have been unfairly taxed for years for providing needed services that support those in need, like scholarships, elder or child care, or housing assistance. Local and state governments throughout the U.S. frequently offer such services to those who need assistance, but the people receiving help are not taxed by the IRS. Heitkamp's legislation would make sure Indian tribes are treated fairly and the same as states or localities.

"As a former attorney general and as a lawyer, I view these Native American treaty rights and trust responsibilities as a contract between the U.S. and our American Indian tribes. Yet for far too long, that contract has been broken. Our legislation takes an important step to repair it," **said Heitkamp**. "This week, the Senate and House took a huge step forward and came together to pass my bipartisan bill which levels the playing field for Native families. It will enable tribal governments to decide which programs best help their communities thrive, just as local and state governments do. For too long, that hasn't been the case. I've heard stories of the IRS questioning a tribal government's ability to provide school supplies to elementary school children, or levying a tax on a ramp erected for a tribal elder to access her home. This

law shows that we respect tribal sovereignty by making sure tribal citizens get the rights they deserve.”

“Tribes are sovereign governments with the responsibility to provide services to their citizens,” **Moran said**. “I am pleased Congress has come together to make certain tribal citizens are not unfairly taxed while respecting tribal sovereignty. By clarifying the definition of general welfare programs, this legislation will enhance economic development and the quality of life in Indian Country.”

Heitkamp’s legislation passed in the House of Representatives earlier this week, and now goes to the President for his signature.

Earlier this week, Heitkamp spoke on the Senate floor about the importance of this legislation for recognizing the unique relationship that tribal governments have with their citizens and allowing them the opportunity to craft programs which best fit their communities’ needs. Click [here](#) for video and [here](#) for audio.

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