



**Little River Band of Ottawa Indians
Tribal Council**
2608 Government Center Drive
Manistee, MI 49660
(231) 723-8288

Resolution #21-0630-169

Approving General Welfare Assistance Program Entitled COVID-19 Pandemic Assistance Program

WHEREAS, the status of the *Gaá Čhíng Ziibi Daáwaa Aníshinaábek* (Little River Band of Ottawa Indians) as a sovereign and Treaty-making power is confirmed in numerous treaties, from agreements with the initial colonial powers on this land, to various treaties with the United States; and

WHEREAS, the Little River Band of Ottawa Indians (Tribe) is descended from, and is the political successor to, the Grand River Ottawa Bands, signatories of the 1836 Treaty of Washington (7 Stat. 491) with the United States, as reaffirmed by federal law in P.L. 103-324, enacted in 1994; and

WHEREAS, the Tribe adopted a new Constitution, pursuant to a vote of the membership on May 27, 1998, which Constitution became effective upon its approval by the Assistant Secretary-Indian Affairs on July 10, 1998; and

WHEREAS, the Tribe adopted amendments to the Constitution on April 26, 2004, which became effective upon approval by the Assistant Secretary-Indian Affairs on May 13, 2004; and

WHEREAS, the Tribe adopted amendments to the Constitution on July 11, 2016 which became effective upon approval by the Assistant Secretary-Indian Affairs on August 24, 2016; and

WHEREAS, the legislative powers of the Tribe are vested in the Tribal Council according to Article IV, Section 1 of the Constitution; and

WHEREAS, the Tribal Council is authorized by Article IV, Section 7(a)(1) and (2) to exercise the inherent powers of the Tribe by establishing laws through the enactment of ordinances and adoption of resolutions to govern the conduct of Tribal Members and others within the Tribe's jurisdiction and to promote, protect and provide for the public health, peace, morals, education and general welfare of the Tribe and its members; and

WHEREAS, the Tribal Council approved the Revenue Allocation Plan by Tribal Council Resolution #08-0123-20 including Sections 4 and 6 allowing for assistance for Tribal Members through the funding of government programs that provide services and at times direct funds to address general welfare concerns; and

WHEREAS, on September 26, 2014 President Obama signed into law H.R. 3043, the Tribal General Welfare Exclusion Act of 2014 (the “Act”), which amends the Internal Revenue Code to exclude from gross income, for income tax purposes, the value of an Indian general welfare benefit; and

WHEREAS, the federal law defines an “Indian general welfare benefit” as any payment made or services provided to or on behalf of a member of an Indian tribe under an Indian tribal government program if: (1) such program is administered under specified guidelines and does not discriminate in favor of members of the governing body of the Indian tribe; and (2) the program benefits are available to any tribal member, are for the promotion of general welfare, are not lavish or extravagant, and are not compensation for services; and

WHEREAS, the Little River Band of Ottawa Indians operates governmental programs that provide Indian general welfare benefits that are eligible for the exclusion from gross income; and

WHEREAS, the Tribal Council acknowledges the passage of federal legislation, the Act, and finds that it will be beneficial to the Little River Band of Ottawa Indians and its tribal members; and

WHEREAS, on March 13, 2020, the President of the United States declared the ongoing Coronavirus Disease 2019 (“COVID-19”) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”); and

WHEREAS, on March 20, 2020, the Tribal Ogema, pursuant to Executive Order No. 20-0320-01, officially declared a state of emergency for the Little River Band of Ottawa Indians in response to the COVID-19 pandemic to protect the public health, safety and welfare of the community; and

WHEREAS, on Tribal Council issued Tribal Council Resolution #20-0320-096 declaring a state of emergency; and

WHEREAS, the federal government has found that Native Americans have experienced more than 1 and a half times the rate of COVID-19 infections, more than triple the rate of hospitalizations and more than double the death rate compared to White Americans; and

WHEREAS, the federal government has found that the pandemic has had a disproportionate impact on tribal communities, with unemployment rates in Indian country exceeding 20% at the height of the pandemic and currently remaining at 11%; and

WHEREAS, tribal members, like much of the population in Indian country are experiencing hardships related to loss of employment, childcare, etc. and incurring additional personal, family, and/or living expenses in connection with the COVID-19 pandemic and Tribal Council deems it in the best interest of the Band and its members to provide a general welfare program to help tribal members defray these additional costs; and

WHEREAS, the Tribal Council has identified a gap in the provision of services to persons affected by COVID-19 global pandemic, especially where federal, state and local programs are unable to meet the immediate needs of those persons, including economic assistance, food assistance, housing assistance, clothing, and health care needs especially for tribal members with a moderate income; and

WHEREAS, the Tribal Council has found that prior to and because of the pandemic tribal members are now living with a low or moderate income and that rising inflation due to the pandemic recovery is significantly impacting their ability to meet their daily needs due to the increased costs of food, housing, household goods, fuel and other essential items and services; and

WHEREAS, the Tribal Council has found that every tribal member received a reduction in assistance in 2020 as result of the loss of revenue to the tribal government; and

WHEREAS, the Tribal Council has identified that as a result of long-term federal policies, and personal economic needs of individuals, that members live throughout the United States, and the world; and

WHEREAS, the Tribal Council has identified that members, regardless of where they reside, in times of a global pandemic impacting the workforce and economy of many nations including the United States, should be able to rely upon their government, the Little River Band of Ottawa, as they have historically relied upon each other, to provide assistance in times of natural disasters; and

WHEREAS, the Federal Government provided cash assistance to its citizens with adjusted gross income up to \$150,000; and

WHEREAS, The Tribe is the recipient of Coronavirus Local Fiscal Recovery Funds under the American Rescue Plan Act, Pub. L. 117-2 (ARPA) that may be used to create programs to address Tribal Members' need for assistance with necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); and

WHEREAS, because the Tribal Council is aware of the immediate needs of members across the nation as unemployment claims have risen exponentially in the months since we were made aware of the pandemic, the Tribal Council is aware that inflation is impacting the cost of

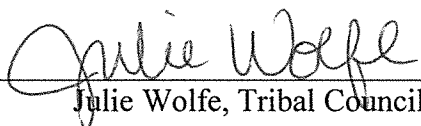
essential goods, including food, gas, housing costs, and household goods, and knows that these immediate needs are continuing and will not be adequately met by federal, state, local and non-profit organizations, the Tribal Council has identified that sufficient funds exist in the ARPA funding provided to the Tribe from the federal government to address these immediate and continuing needs and has determined to create a program to address these needs.


NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby continues the *COVID-19 Pandemic Assistance Program* which was created in accordance with the Tribal General Welfare Exclusion Act of 2014 and with the funds provided under the CARES Act and will now provide this additional necessary assistance with ARPA funds. This program directs the following relief be made available to eligible members, as administered through the Members Assistance Department via the attached program.

IT IS FURTHER RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby implements the Act and authorizes tribal departments to determine whether other tribal member benefits provided are eligible for the exclusion and to establish policies and procedures to ensure that Little River Band of Ottawa Indians and tribal members receive the benefits of the revised federal tax law.

CERTIFICATE OF ADOPTION

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 6 FOR, 3 AGAINST, 0 ABSTAINING, and 0 ABSENT, at an Emergency Meeting of the Little River Band of Ottawa Indians Tribal Council held via ZOOM on June 30, 2021, with a quorum being present for such vote.


Julie Wolfe, Tribal Council Recorder


Shannon Crampton, Tribal Council Speaker

cc: Council Records
Tribal Ogema
Members Assistance
Accounting