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## **LRBOI**

### **Members Assistance Department**

2608 Government Center Drive

Manistee, MI 49660

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# **Tribal General Welfare Economic Hardship Stimulus Payment Program Guidelines**

## **PROGRAM OVERVIEW**

These program guidelines are intended to memorialize the Tribal General Welfare Economic Hardship Stimulus Payment of the Little River Band of Ottawa Indians (LRBOI), a federally recognized Indian tribe. This program is intended to provide a Tribal General Welfare Economic Hardship Stimulus payment pursuant to the Tribal General Welfare Exclusion Act, and Internal Revenue Code 139E.

## **ELIGIBILITY FOR GENERAL WELFARE EXCLUSION**

This Program reflects our Indian tribe's exercise of its inherent sovereign right to self-determination. The tribe is responsible to promote the general welfare of its tribal members and foster our tribal culture and traditions. Our LRBOI Constitution's Preamble states,

*As an exercise of our sovereign powers, in order to organize for our common good, to govern ourselves under our own laws, to maintain and foster our tribal culture, provide for the welfare and prosperity of our people, and to protect our homeland we adopt this constitution, in accordance with the Indian Reorganization Act of June 18, 1934, as amended, as the Little River Band of Ottawa Indians.*

This payment is created in accordance with Internal Revenue Code Section 139E. Certain benefits may also qualify for tax favored treatment under the IRS safe harbor guidance (Revenue Procedure 2014-35). The assistance provided is intended to qualify for tax free treatment to the fullest extent permitted at law.

## IRS CODE SECTION 139E REQUIREMENTS

This Tribal General Welfare Economic Hardship Stimulus Payment is established pursuant to the Tribal General Welfare Exclusion Act of 2014<sup>1</sup> to provide relief to tribal members (including enrolled minors) impacted by the rising cost of living for food, housing, utilities, transportation, and for cultural/ceremonial activities, or a combination of these living expenses.

Payments, under any Indian general welfare benefit, is exempt as gross income if the following requirements are satisfied:

The benefit is administered under specific guidelines and does not discriminate in favor of members of the governing body of the tribe and,

The benefit provided is available to any tribal member who meets the guidelines; for the promotion of general welfare; not lavish and extravagant; and not compensation for services.<sup>2</sup>

## PROGRAM PURPOSE AND FINDINGS

### PROMOTION OF GENERAL WELFARE

This payment is intended to promote the general welfare of our Indian tribe. The tribe recognizes that current economic conditions, and increased costs of living, have placed additional financial burdens on our tribal members. With the rising costs of food, housing, utilities, transportation, and cultural/ceremonial activities, our vulnerable communities are experiencing increased hardship and stress.

### SPECIFIC FINDINGS OF NEED

1. Tribal members, like much of the population in Indian country, are incurring additional costs for food, housing, utilities, transportation, and for cultural/ceremonial activities due to inflation. Tribal Council deems it in the best interest of the Band and its members to provide a Tribal General Welfare Economic Hardship Stimulus Payment to help tribal members defray these additional costs.
2. Tribal Council has identified a gap in the provision of services due to the increased cost of food, housing, utilities, transportation, and for cultural/ceremonial activities.
3. Native Americans are more likely to suffer from poverty and poor health outcomes.

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<sup>1</sup> "Tribal General Welfare Guidance." *IRS*.

<https://www.irs.gov/government-entities/indian-tribal-governments/tribal-general-welfare-guidance>. Accessed 13 May 2024.

<sup>2</sup> The Act provides further that for ceremonial activities any items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural or ceremonial activities for the transmission of tribal culture shall not be treated as compensation for services.

4. Tribal Council has identified that tribal members, regardless of where they reside, in times of economic hardship, should be able to rely upon their government, the Little River Band of Ottawa, as they have historically relied upon each other, to help in times of need.

## SEVERABILITY

If any part of any provision of these guidelines shall be invalid or unenforceable under applicable law, such part shall be ineffective to the extent of such invalidity only, without any way affecting the remaining parts of such provision or the remaining provisions of these guidelines.

## COVERED LIVING EXPENSES

The following living expenses are covered by this payment:

Food: Aid to individuals in exigent circumstances (including but not limited to victims of abuse), including but not limited to the costs of food, clothing, shelter, transportation, auto repair bills, and similar expenses; and meals for elders through home-delivered meals programs or at a community center or similar facility.

Housing: rent or house payment, shelter or temporary shelter, property tax/insurance, maintenance and repair, household goods

Utilities: Heating, Cooling, Water, Sewer, Electric, Trash, Phone/Internet, equipment such as a wireless router or cell phone, cell phone bill or minutes

Transportation: Pay transportation costs such as rental cars, substantiated mileage, and fares for bus, taxi, and public transportation between an Indian reservation, service area, or service unit area and facilities that provide essential services to the public (such as medical facilities and grocery stores); and pay for the cost of transportation, temporary meals, and lodging of a tribal member or qualified nonmember while the individual is receiving medical care away from home; and provide assistance for transportation emergencies (for example, when stranded away from home) in the form of transportation costs, a hotel room, and meals.

Cultural/Ceremonial Activities: items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural/ceremonial activities

## ELIGIBILITY REQUIREMENTS

1. An enrolled tribal member of Little River Band of Ottawa Indians.
2. Must complete an application for each tribal member (including enrolled minor(s)).
3. Applicant must provide his/her Tribal ID number on the application, which will be verified by the Members Assistance Department.

4. Must have a correct mailing address/physical address and phone number on file with the Enrollment Department.

## PROCEDURE

1. Applicant must submit a completed application to the Members Assistance Department. Applications are accepted in-person, postal mail, email, or fax.
2. Applicant must provide his/her Tribal ID Number and authorize the Members Assistance Department to verify it.

## NO TAX ADVICE

LRBOI cannot provide individual tax advice to tribal members. LRBOI cannot guarantee tax treatment. There are currently no regulations issued under Code Section 139E. All tribal members are encouraged to consult with their personal tax advisor before taking any reporting position based on Code Section 139E. Tribal members remain solely responsible for the timely and accurate filing of their individual tax returns and maintaining records showing compliance.

## GENERAL WELFARE LAW

General welfare assistance is a privilege and not a tribal member’s right of entitlement. All payments under this plan are subject to Tribal budgetary constraints.

## PAYMENT INFORMATION

**APPLICATION DEADLINE** **Application must be completed and received on or before June 12, 2025.** The Members Assistance Department shall approve the application. Applications are approved in the order that they are received.

## CHECKS/PAYMENTS

Direct Deposit will be used if you have it set up. A paper check will be mailed to tribal members if you do not have direct deposit set up.

<p><b>QUESTIONS or CONCERNS</b></p>	<p><b>Members Assistance Department</b>          2608 Government Center Drive          Manistee, MI 49660          Ph: 231.398.6739/888.723.8288          Fax: 231.398.6748          Email: <a href="mailto:memberssubmit@lrboi-nsn.gov">memberssubmit@lrboi-nsn.gov</a></p>	<p><b>Enrollment Department</b>          2608 Government Center Drive          Manistee, MI 49660 231.398.6720  <a href="mailto:gamelinchantel@lrboi-nsn.gov">gamelinchantel@lrboi-nsn.gov</a>          By appointment only</p>
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