

RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL
(Approving Nation's Comments on the Tribal General Welfare Exclusion Act of 2014 and the
Treasury Tribal Advisory Committee's Report on the Tribal General Welfare Exclusion Act)

RESOLUTION NO. 23-024

1 **WHEREAS, the Constitution of the Tohono O'odham Nation vests the Tohono O'odham**
2 **Legislative Council with the authority to "promote, protect and provide for public**
3 **health, peace, morals, education and general welfare of the Tohono O'odham**
4 **Nation and its members" and to "consult with the Congress of the United States**
5 **and appropriate federal agencies regarding federal activities that affect the**
6 **Tohono O'odham Nation . . ." (Constitution, Article VI, Section 1(c)(2) and Section**
7 **1(j)); and**

8 **WHEREAS, written comments by the Tohono O'odham Nation that take a position supporting**
9 **or opposing a federal, state, or local government action require approval from**
10 **the Tohono O'odham Legislative Council (1 Tohono O'odham Code Chapter 3,**
11 **Section 3103(C)); and**

12 **WHEREAS, the Tribal General Welfare Exclusion Act of 2014, Public Law 113-168, became law**
13 **in September 2014 and added Section 139E to the Internal Revenue Code,**
14 **generally providing that gross income does not include the value of any Indian**
15 **general welfare benefit; and**

16 **WHEREAS, the Tribal General Welfare Exclusion Act further established a Treasury Tribal**
17 **Advisory Committee (the "TTAC") to advise the Secretary of the Treasury on**
18 **matters relating to the taxation of Indians; and**

19 **WHEREAS, to date, the Treasury and the Internal Revenue Service have not promulgated**
20 **regulations implementing the Tribal General Welfare Exclusion Act; and**

21 **WHEREAS, the U.S. Department of the Treasury announced and completed virtual tribal**
22 **consultations in December 2022 on the Tribal General Welfare Exclusion Act of**
23 **2014 and the TTAC's report on the Tribal General Welfare Exclusion Act (1) to**
24 **inform the development of guidance to implement the Act; and (2) to obtain tribal**
25 **feedback on the TTAC's draft report (U.S. Department of the Treasury October 27,**
26 **2022 Dear Tribal Leader Letter); and**

27 **WHEREAS, the Budget and Finance and Housing Committees have developed the Nation's**
28 **written comments on the Tribal General Welfare Exclusion Act of 2014 and the**
29 **Treasury Tribal Advisory Committee's Report on the Tribal General Welfare**
30 **Exclusion Act, which are incorporated by this reference; and**

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1 **WHEREAS, the Budget and Finance and Housing Committees recommend approving the**
2 **Nation's written comments in the best interests of the Nation.**

3 **NOW, THEREFORE, BE IT RESOLVED by the Tohono O'odham Legislative Council that it approves**
4 **the Nation's Comments on the Tribal General Welfare Exclusion Act of 2014 and**
5 **the Treasury Tribal Advisory Committee's Report on the Tribal General Welfare**
6 **Exclusion Act for submission to the U.S. Department of the Treasury.**

7 **The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 12TH**
8 **day of JANUARY, 2023 at a meeting at which a quorum was present with a vote of 3,218.0 FOR; -0-**
9 **AGAINST; -0- NOT VOTING; and [04] ABSENT, pursuant to the powers vested in the Council by,**
10 **Article VI, Section 1(c)(2), Section 1(j) of the Constitution of the Tohono O'odham Nation, adopted**
11 **by the Tohono O'odham Nation on January 18, 1986; and approved by the Acting Deputy**
12 **Assistant Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the**
13 **Act of June 18, 1934 (48 Stat.984).**

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15 **TOHONO O'ODHAM LEGISLATIVE COUNCIL**

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20 **Timothy Joaquin, Legislative Chairman**

21 13 day of January, 2023

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24 **ATTEST:**

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27 **Evonne Wilson, Legislative Secretary**

28 13 day of January, 2023

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31 **Said Resolution was submitted for approval to the office of the Chairman of the Tohono**
32 **O'odham Nation on the 13 day of January 2023 at 1:23 o'clock, 0 .m.,**
33 **pursuant to the provisions of Section 5 of Article VII of the Constitution and will become**
34 **effective upon his approval or upon his failure to either approve or disapprove it within 48**
35 **hours of submittal.**

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38 **TOHONO O'ODHAM LEGISLATIVE COUNCIL**

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42 **Timothy Joaquin, Legislative Chairman**

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APPROVED

on the 13th day of January, 2023

DISAPPROVED

at 5:21 o'clock, P.m.



NED NORRIS, JR., CHAIRMAN
TOHONO O'ODHAM NATION

Returned to the Legislative Secretary on the 13 day of

January, 2023, at 5:27 o'clock, P.m.



Evonne Wilson, Legislative Secretary

ACTION: APPROVING NATION'S COMMENTS ON THE TRIBAL GENERAL WELFARE EXCLUSION ACT OF 2014 AND THE TREASURY TRIBAL ADVISORY COMMITTEE'S REPORT ON THE TRIBAL GENERAL WELFARE EXCLUSION ACT

Moved: COUNCILWOMAN MARLAKAY HENRY

SECOND: COUNCILWOMAN EVELYN JUAN MANUEL

DATE: JANUARY 12, 2023

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
SIF OIDAK 245.6	1. MARY LOPEZ (Ann M. Garcia) 2. LUCINDA ALLEN (Francis Homewytewa)	122.8 122.8	X X			X
SELLS 556.5	1. ARTHUR WILSON (Shelia Espino) 2. EVELYN JUAN-MANUEL (Arvada Liston)	278.25 278.25	X X			
SCHUK TOAK 190.5	1. TERESA F. DONAHUE (Alberta Espinoza) 2. DELISA M. RAMON (Sharon A. Francisco)	95.25 95.25	X X			
SAN XAVIER 242.6	1. DANIEL L.A. PRESTON III (Racheal Wilson-Stoner) 2. JANICE FELIX (Adam P. Andrews)	121.3 121.3	X X			X
SAN LUCY 243.8	1. JANA MONTANA (Lorraine M. Eiler) 2. ROGER MANUEL (Christina Andrews)	121.9 121.9	X X			
PISINEMO 232.7	1. MARIETTA MARTIN () 2. EDWARD D. MANUEL (Monica Morgan)	116.35 116.35	X X			
HICKIWAN 216.6	1. LOUIS R. LOPEZ () 2. DELMA M. GARCIA ()	108.3 108.3	X X			
GU VO 270.7	1. GRACE MANUEL () 2. CYNTHIA SAAVEDRA (Absent) (Dallas Lewis) (Present)	135.35 135.35	X X			X
GU ACHI 278.5	1. TIMOTHY L. JOAQUIN () 2. VICTORIA HOBBS (Tonya L. Joaquin)	139.25 139.25	X X			
CHUKUT KUK 351.6	1. MARLAKAY HENRY (Billman Lopez) 2. VIVIAN JUAN-SAUNDERS (Absent) (Cornelius Antone) (Present)	175.8 175.8	X X			
BABOQUIVARI 388.9	1. ALBERTA J. RAY (Absent) (Frances G. Antone) (Present) 2. LEANDER MASE (Francine Schooling)	194.45 194.45	X X			X
	TOTAL	3,218.0	3,218.0	-0-	-0-	[04]