



COALITION OF LARGE TRIBES

Blackfeet Nation • Cheyenne River Sioux Tribe • Confederated Tribes of the Warm Springs Indian Reservation of Oregon
Crow Nation • Eastern Shoshone Tribe • Fort Belknap Indian Community • Mandan, Hidatsa & Arikara Nation
Muscogee (Creek) Nation • Navajo Nation • Northern Arapaho Tribe • Oglala Sioux Tribe • Rosebud Sioux Tribe
San Carlos Apache Tribe • Shoshone-Bannock Tribes • Shoshone-Paiute Tribes of the Duck Valley Indian Reservation
Sisseton Wahpeton Sioux Tribe • Spokane Tribe • Ute Indian Tribe • Ute Mountain Ute Tribe • Walker River Paiute Tribe

COLT Applauds Proposed Regulations for Tribal General Welfare Exclusion from U.S. Department of the Treasury

September 13, 2024

Browning, MT - The Coalition of Large Tribes, an intertribal organization representing the interests of the more than 50 tribes with reservations of 100,000 acres or more, encompassing more than 95% of the Indian Country lands and more than half the Native American population, warmly welcomes today's announcement that the U.S. Department of the Treasury and the Internal Revenue Service have issued a [Notice of Proposed Rulemaking](#) (NPRM) to implement section 139E of the Internal Revenue Code, created by the Tribal General Welfare Exclusion Act of 2014 (Act). COLT's member tribes span Washington, Oregon, Idaho, Montana, North Dakota, South Dakota, Utah, Wyoming, Colorado, Nevada, Arizona, New Mexico and Oklahoma. The Proposed Regulations announced today will be transformative for Indian Country across those states if enacted.

“The Proposed Regulations reflect the consensus of tribal stakeholders for deference to tribal decision-making and flexibility for tribes,” said COLT Chairman Marvin Weatherwax. “In accordance with federal tribal self-determination principles, the Proposed Regulations recognize tribal jurisdiction, sovereign discretion, and exclusive authority to budget for general welfare benefits and determine such programs and benefit levels in the design, development and administration of programs according to the unique circumstances, needs, customs, culture, traditions and government practices of tribal governments. In COLT's view, the Proposed Regulations are truly excellent.”

The Proposed Regulations also reflect the canon of construction set forth in Section 2(c) of the Act: that ambiguities in Code Section 139E shall be resolved in favor of tribal governments and deference shall be given to tribal governments for the programs administered and authorized by the tribe to benefit the distinctive general welfare needs of each Indian tribe.

“The Proposed Regulations reflect the Act's purpose in promoting tribal traditions, culture, custom and government practices, as well as the promotion of self-determination and self-governance,” said COLT Vice Chairman Tracy Ching King. “They abandon some previous problematic interpretations and go a long ways to truly meet the needs of tribes.”

“The broad flexibilities in the Proposed Regulations are excellent—deference to tribal determinations, the expansive definition of eligible individuals and use of any revenue, and the



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omission of a need requirement—are really pillars of fairness. It is great to see this respect for sovereignty, consistent with President Biden’s Executive Order 14112,” said COLT Executive Director OJ Semans. “We are most heartened that the Proposed Regulations recognize that a tribe has sole discretion to determine whether an item is of cultural significance and whether an activity is a cultural or ceremonial activity, and that the IRS will defer to these determinations. Such respect for culture and ceremony is critically important to COLT member tribes.”

COLT will participate in Treasury’s upcoming consultations and the Proposed Regulations and looks forward to supporting their path toward a Final Rule, which will greatly benefit tribes.

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