



# SUSANVILLE INDIAN RANCHERIA

## GENERAL WELFARE BENEFIT PROGRAM GUIDELINES

### I. Background and Purpose

Under the Tribal General Welfare Exclusion Act, codified at 26 U.S.C. § 139E, general welfare benefits provided under a qualifying Indian tribal government program may be excluded from taxable income. These guidelines are intended to establish a qualifying Indian tribal government program in accordance with the requirements of the General Welfare Exclusion Act and Internal Revenue Service guidance. These guidelines shall be construed as consistent with the requirements for a qualifying Indian tribal government program as set forth in the Tribal General Welfare Exclusion Act and implementing regulations and guidance, as may be amended from time to time.

### II. Definitions

Assistance: Means benefits or payments under the Program, which are paid to or on behalf of a beneficiary pursuant to the Program.

Code: Means the Internal Revenue Code of 1986, as amended.

Dependent: Has the meaning given to such term under §152 of the Code, determined without regard to subsections (b)(1), (b)(2) and (d)(1)(B).

Elder: Means a Member who is at least 55 years of age as of the date of a disbursement made pursuant to these guidelines.

Lavish or Extravagant: Shall have the commonly understood meaning, subject to any future Internal Revenue Service guidance.

Member: Means any member of the Susanville Indian Rancheria.

Spouse: Means an individual who is legally married to a Qualifying Member as determined under tribal or state law and who is treated as a spouse under the Code.

Tribe: Means the Susanville Indian Rancheria.

Tribal Business Council: Means the duly elected governing body of the Susanville Indian Rancheria, a federally recognized Indian Tribe.

### III. Disbursement of General Welfare Benefits

Subject to the availability of funds and the conditions set forth in Section IV, upon a showing of need, the Tribal Business Council may authorize payments of up to \$500 per month to Members who are not Elders and up to \$1,000 per month to Elders for one or more of the following purposes:

To defray the cost of housing of the Member, a Spouse, and/or Dependents, including:

- (i) Mortgage payments, down payments, or rent payments (including but not limited to security deposits) for principal residences;
- (ii) Amounts to enhance habitability of housing, such as by remedying water, sewage, sanitation service, safety (including but not limited to mold remediation), or heating or cooling issues;
- (iii) Amounts to provide basic housing repairs or rehabilitation (including but not limited to roof repair and replacement); and
- (iv) Amounts to pay utility bills and charges (including but not limited to water, electricity, gas, and basic communications services such as phone, internet, and cable).

To defray the cost of education for a Member, Spouse, and/or Dependents, including:

- (i) The cost of transportation to and from school, tutors, and supplies (including but not limited to clothing, backpacks, laptop computers, musical instruments, and sports equipment) for use in school activities and extracurricular activities;
- (ii) Tuition payments for students (including but not limited to allowances for room and board on or off campus for the student, Spouse, and Dependents) to attend preschool, school, college or university, online school, educational seminars, vocational education, technical education, continuing education, or alternative education; and
- (iii) The cost of child care to help the parent or guardian maintain employment or pursue education.

To defray the cost of participating in cultural and religious programs of for a Member, Spouse, and/or Dependents, including:

- (i) Expenses (including but not limited to admission fees, transportation, food, and lodging) to attend or participate in the Tribe's cultural, social, religious, or community activities, such as ceremonies and traditional dances;

- (ii) Expenses (including but not limited to admission fees, transportation, food, and lodging) to visit sites that are culturally or historically significant for the Tribe, including but not limited to other Indian reservations;
- (iii) The costs of receiving instruction about a Tribe's culture, history, and traditions (including but not limited to traditional language, music, and dances);
- (iv) Funeral and burial expenses and expenses of hosting or attending wakes, funerals, burials, other bereavement events, and subsequent honoring events; and
- (v) Transportation costs and admission fees to attend educational, social, or cultural programs offered or supported by the Tribe or another tribe.

To provide care for Members, Spouse, and/or Dependents who are at least 55 years old or mentally or physically disabled, including:

- (i) Meals through home-delivered meals programs or at a community center or similar facility;
- (ii) Home care such as assistance with preparing meals or doing chores, or day care outside the home;
- (iii) Local transportation assistance; and
- (iv) Improvements to adapt housing to special needs (including but not limited to grab bars and ramps).

#### IV. Conditions for Payment

The Tribal Business Council shall not authorize any payment under these guidelines which:

- (i) Discriminates in favor of members of the governing body of the Tribe, including any agencies or instrumentalities of the Tribe;
- (ii) Is not available to all Members who demonstrate similar need; provided, the Tribal Business Council may authorize payments to Elders which are not available to non-Elder Members;
- (iii) Is for any purpose other than the promotion of general welfare;
- (iv) Is Lavish or Extravagant; or
- (v) Is provided as compensation for goods or services.

V. Non-Alienation

Payments made pursuant to these guidelines are not subject to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, attachment or garnishment by any person other than the Tribe.

VI. No Vested Interest

These guidelines do not create any expectancy, interest, or property right in any payment authorized hereunder. The Tribal Business Council may amend or modify these guidelines at any time in accordance with Tribal law.

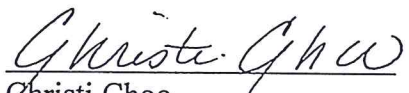
VII. No Waiver of Sovereign Immunity

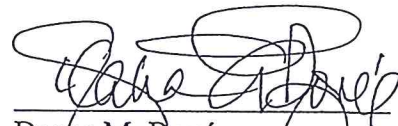
Nothing herein shall be construed to waive the sovereign immunity of the Tribe, the Tribal Business Council, or any other agency, instrumentality, or official of the Tribe.

**CERTIFICATION**

We hereby certify that the Susanville Indian Rancheria General Welfare Benefit Guidelines was adopted by the Susanville Indian Rancheria Tribal Business Council at a duly called meeting held May 07, 2019 with a vote of 7 Yes, 0 No, 0 Abstained.

ATTEST;

  
Christi Choo  
Secretary/Treasurer

  
Deana M. Bovée  
Tribal Chairwoman