



Ione Band
.....of.....
Miwok Indians
IONE BAND OF MIWOK INDIANS
GENERAL WELFARE STATUTE

CHAPTER ONE
INTRODUCTION

SECTION:

1.1 Authority and Purpose. Pursuant to the authority conferred upon in under Article VII, Section 1 of the Constitution of the Ione Band of Miwok Indians (hereinafter, the “Tribe”) as adopted on August 10, 2002, the Tribal Council of the Ione Band of Miwok Indians hereby enacts this Statute to authorize programs for the benefit of the general welfare of the Tribe and its Members. This authorization is subject to the Tribal Council’s subsequent implementation of program policies and appropriation of the necessary funds.

1.2 Findings.

(a) The Tribal Council, having surveyed the needs of the Tribe in the areas of health, housing, transportation, education, employment, needs of children and elders, counseling, and access to justice, has determined that significant general welfare needs among Tribal Members in these and other areas are not being adequately met.

(b) Tribal studies have shown that high numbers of Tribal Members are unemployed and/or are living at, near or below the poverty line.

(c) The Tribal Council further finds that the lives and futures of Tribal Members, and the future of the Tribe itself, will be greatly enhanced by tribal social general welfare programs targeting the needs listed above. The programs authorized by this Statute are intended and designed for such end. Each program authorized hereunder is intended, and the official policy for each program authorized hereunder shall explicitly state that it is intended, to benefit the general welfare of the Members of the Tribe.

1.3 Short Title. This Statute shall be known and cited as the “Ione Band of Miwok Indians General Welfare Statute.”

CHAPTER TWO
DEFINITIONS

SECTION:

2.1 Definitions. As used in this Statute, the capitalized terms set forth below shall have the following meanings:

Adult means all Tribal Members age eighteen (18) years and over.

Application means a written request for assistance, on the appropriate form issued by the Tribe, signed by or on behalf of an eligible applicant.



Constitution means the Constitution of the Ione Band of Miwok Indians adopted on August 10, 2002, as may be amended from time to time.

Education Expenses means expenses for any of the following: tuition; transportation to and from schools; tutoring; and school supplies such as clothes, backpacks, laptops, musical instruments and sports equipment for Students' use in their studies and extracurricular activities; and other educational expenses as provided in IRS Rev. Proc. 2014-35 § 5.02(2)(b).

Elder means all Tribal Members sixty-two (62) years of age and over.

General Council means the governing body of the Tribe comprised of duly enrolled Members of the Tribe eighteen (18) years of age or older pursuant to Article VII, Section 2 and Article X, Section 2 of the Constitution.

General Welfare Program or Program means a legislatively provided social benefit program for the promotion of the general welfare of the Tribe and its Members.

Healthcare Expenses means expenses for any of the following: health, vision and dental insurance; fees or co-pays for services provided by hospitals, nursing facilities or by physicians or other medical professionals including traditional Native American health practitioners for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body; prescription and nonprescription medications and medical equipment and devices which are not covered by an employer or other external payer; transportation primarily for and essential to medical care; and long-term care services.

Housing Expenses means expenses for any of the following: rent; mortgage; utility bills and charges; basic repairs and rehabilitation to a home; upgrades to bring a home to habitable standards by remedying water, sewage, sanitation service or heating or cooling issues; and other housing expenses as provided in IRS Rev. Proc. 2014-34 § 5.02(2)(a).

Legally Incompetent means a person who has been declared incompetent by a court of law, including a deliberative body authorized by statute of the Tribe to make determinations of competency, because such person cannot care for himself or herself and/or cannot manage his or her own finances.

Minor means a Tribal Citizen under eighteen (18) years of age.

Student means Tribal Members enrolled in a school or educational program at any level, including pre-school, elementary, secondary, vocational or technical, accredited college or university, post-graduate, educational seminars, continuing and alternative education programs, and programs intended to prepare for the GED, SAT, ACT, and entrance exams for graduate and professional programs.

Tribal Member or Member means any individual enrolled as a citizen of the Tribe pursuant to Article III of the Constitution.



Tribal Council means the duly elected governing body of the Tribe pursuant to Article V, Section 1 of the Constitution.

CHAPTER THREE PROGRAM AUTHORIZATION AND CONDITIONS

SECTION:

3.1 Program Authorization. This Statute authorizes the Tribal Council to fund General Welfare Programs for the following purposes:

- (a) Healthcare Assistance;
- (b) Housing Assistance;
- (c) Education Assistance;
- (d) Elders Assistance;
- (e) Legally Incompetent Tribal Members Assistance;
- (f) Disabled Members Hardship Assistance;
- (g) Low Income Elders and Disabled Members Hardship Assistance;
- (h) Promotion of Tribal Culture and Native American Spirituality;
- (i) Bereavement Assistance;
- (j) Emergency Assistance;
- (k) Job Training and Readiness;
- (l) Nutrition Assistance;
- (m) Parent Assistance;
- (n) Indian Business Grants.

3.2 Funding. Each General Welfare Program authorized hereby shall be funded, if at all, separately by vote of the Tribal Council based on availability of funds as determined by the Tribal Council during the Tribe's annual budget process. The Tribal Council shall suspend any Program for which Tribal Council determines, at its sole discretion, there is inadequate funding. The Programs authorized each year will be reflected in the General Welfare benefits consolidated application provided to Tribal Membership for that year. Nothing in this Statute shall provide any person with a right to a benefit which has not been funded by vote of the Tribal Council.

3.3 Qualifications and Policies. This Statute sets forth the general qualifications for each General Welfare Program to be provided by the Tribe. The Tribal Council may promulgate written policies for each individual Program to provide additional guidance. Tribal Council may also, at its option, establish an annual deadline for Applications for each program.

3.4 No Discrimination. All benefits provided under the Programs established by this Statute shall be fully and equally available to any Tribal Citizen who satisfies the Program's policy requirements without favoritism of any kind. Programs established hereby shall not discriminate in favor of Members of the Tribal Council or other Tribal governmental instrumentality, department, or entity, and shall be applied fairly so as not to disparately treat similarly situated individuals.



3.5 Lavish and Extravagant Benefits Prohibited. The benefits provided under each Program shall be reasonably tailored to the need established by surveys of the General Council and shall not be lavish or extravagant. Should the Internal Revenue Service issue rules or guidance defining “lavish and extravagant,” or otherwise addressing the scope of the general welfare exclusion, the Tribal Council may amend this statute and the associated programs accordingly.

3.6 Conditional Services. No services shall be required nor accepted from any Tribal Citizen as a condition of receiving benefits hereunder, except in job training programs.

3.6 Additional Programs. Nothing in this Statute shall be interpreted to prevent the later establishment of other General Welfare programs by and for the Tribe.

3.7 Payments to Minors.

(a) Wherever a General Welfare Program authorized under this Statute permits payments to a Minor, if the Tribal Citizen parent of the Minor does not have physical custody, the Application for such Program may be submitted by the person having primary physical custody of the Minor. Tribal Council shall make determinations of eligibility on an individual basis and shall require documentation of custody and/or interview the Tribal Citizen parent, the other parent, and such other person as claims custody of the Minor to assist in making such determination.

(b) On an individual basis, with written approval of the Tribal Council, the Tribe’s social services department may secure benefits for a Minor who is unable to secure Program benefits due to legal constraints such as being a court ordered juvenile dependent or juvenile delinquent. Direct payments shall not be made, rather Program benefits may be used to secure a tangible service or other benefit which shall be directly provided to the designated Minor.

**CHAPTER FOUR
HEALTHCARE ASSISTANCE**

SECTION:

4.1 Findings. The Tribal Council has determined that a significant unmet need of Tribal Members is for assistance with Healthcare Expenses. At the time of enactment of this Statute, the Tribe does not have sufficient funds available to purchase health insurance for all of its Members. The Tribal Council hereby finds that reimbursement to the extent possible for Healthcare Expenses of Tribal Members which are not paid by an employer or other source will be in the interest of the general welfare of the Tribe and its Members.

4.2 Authorization. The Tribe’s Healthcare Assistance Program is hereby authorized to purchase health insurance for all Tribal Members at such time as this becomes financially possible, and to provide assistance and/or reimbursements to Tribal Members for Healthcare Expenses.



4.3 Application Required. All reimbursements and other forms of assistance under this Program shall be supported by a signed Application submitted by the Tribal Citizen, as required by the Policy to be set by Tribal Council for this Program.

4.4 Tax Treatment. The Healthcare Assistance Program shall comply with all applicable federal laws and policies to ensure that all assistance provided to Tribal Members thereunder shall be tax-exempt. Reimbursements for “medical care,” as defined by 26 U.S.C. § 213(d), by an Indian tribe are excluded from the definition of “gross income” pursuant to 26 U.S.C. §139D(b)(2). Benefits under programs to provide or reimburse the cost of nonprescription drugs are exempt from income pursuant to IRS Rev. Proc. 2014-35 § 5.02(2)(d)(vi). Therefore, under these legal authorities or similar provisions of law if amended in the future, the Tribe shall not treat payments made under this section as income to its Members.

CHAPTER FIVE HOUSING ASSISTANCE

SECTION:

5.1 Findings. The Tribal Council finds that a great number of Tribal Members require financial assistance in order to maintain a principal residence for themselves and their families at habitable standards. The Tribal Council further finds that safe and habitable home conditions, as well as financial security regarding one’s home, are critical factors in ensuring a strong Tribal community.

5.2 Authorization. The Tribe’s Housing Assistance Program is hereby authorized to provide assistance to Tribal Members with Housing Expenses as defined herein.

5.3 Application Required. No assistance shall be provided in the absence of a signed Application stating that the applicant has a need for assistance with Housing Expenses.

5.4 Tax Treatment. Assistance under this Program to Tribal Members who have requested it and who meet the Program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(a). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.



CHAPTER SIX EDUCATION ASSISTANCE

SECTION:

6.1 Findings. The Tribal Council finds that furthering the educational goals and achievements of Tribal Members is a fundamental objective of the Tribe and that without tribally sponsored programs to defray costs fewer Tribal Members would reach their maximum human potential. The Tribal Council further finds that among Tribal Members there is a genuine and widespread need for financial assistance with Education Expenses.

6.2 Authorization. The Tribe's Education Assistance program is hereby authorized, subject to the availability of funds, to provide assistance with Educational Expenses to Tribal Members enrolled in pre-school, elementary and secondary educational programs. The program will also provide educational scholarships, tutoring and related assistance to Tribal Members pursuing higher, technical or vocational education.

6.3 Application Required. No reimbursements shall be provided in the absence of a signed Application stating that the applicant or their child has a need for assistance with Education Expenses.

6.4 Tax Treatment. Assistance with Education Expenses to Tribal Members who have requested it and who meet the specific requirements set forth in the Policy for this Program shall be a General Welfare benefit provided by the Tribe and excluded from the definition of "gross income" pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(b). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER SEVEN ELDERS ASSISTANCE

SECTION:

7.1 Findings. The Tribal Council finds that a significant number of Tribal Elders live in or near poverty or struggle to meet their basic needs, and further finds that respect for Elders and provision of assistance to Elders are highly significant traditional tribal values that must be continued to best promote the General Welfare of the Tribe.

7.2 Authorization. The Tribe's Elders Assistance program is hereby authorized to directly fund programs for Tribal Elders in the following categories, or to provide financial assistance to Tribal Elders to defray the costs of:

- (a) Meals;
- (b) Home assistance or day care outside the home;
- (c) Local transportation assistance;
- (d) Travel expenses for doctors' appointments or other Healthcare Expenses;
- (e) Transportation costs and admission fees to attend educational, social, or cultural programs offered by the Tribe or another tribe; and



- (f) Improvements to adapt housing to special needs (such as but not limited to grab bars and ramps).

7.3 Application Required. No assistance shall be provided in the absence of a signed Application stating that the applicant has a need for Elders Assistance.

7.4 Tax Treatment. Elders Assistance to Tribal Members who have requested it and who meet the Program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(c). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER EIGHT LEGALLY INCOMPETENT MEMBERS ASSISTANCE

SECTION:

8.1 Findings. The Tribal Council finds that Legally Incompetent Tribal Members require special assistance from the Tribe to ensure that their health, education and welfare needs are met.

8.2 Authorization. The Legally Incompetent Members Assistance Program is hereby authorized to provide special assistance from the health, education, and welfare needs of those Members deemed Legally Incompetent. General Welfare benefits provided to Legally Incompetent Tribal Members shall be made through the individual’s conservator or guardian or may be paid directly to providers of services or goods, or in some combination, at the discretion of Tribal Council or its designated tribal official.

8.3 Application Required. The conservator of each Legally Incompetent Tribal Citizen receiving funds under this Program shall be required to certify on a Program Application that the Legally Incompetent Citizen has a need for health, education, and welfare assistance.

8.4 Tax Treatment. Assistance to Legally Incompetent Tribal Members shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(c). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER NINE DISABLED MEMBERS HARDSHIP ASSISTANCE

SECTION:

9.1 Findings. The Tribal Council finds that disabled Tribal Members require extra assistance or special equipment which they cannot afford to meet their basic needs and enrich their lives.



9.2 Authorization. The Disabled Tribal Members Hardship Assistance Program is hereby authorized to provide financial assistance to disabled Tribal Members to assist with their basic needs and defray the costs of:

- (a) Meals;
- (b) Home assistance or day care outside the home;
- (c) Local transportation assistance;
- (d) Travel expenses for doctors' appointments or other Healthcare Expenses; and
- (e) Improvements to adapt housing to special needs (such as but not limited to grab bars and ramps).

9.3 Application Required. No benefits shall be provided in the absence of a signed Application stating that the applicant meets the eligibility requirements set forth in the Policy.

9.4 Tax Treatment. Assistance to Tribal Members who meet the Program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of "gross income" pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(c). Therefore the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER TEN LOW INCOME ELDERS AND DISABLED MEMBERS HARDSHIP ASSISTANCE PROGRAM (SSI RECIPIENTS)

SECTION:

10.1 Findings. The Tribal Council finds that low income Elders and disabled Tribal Members live in or near poverty or struggle to meet their basic needs. These Members require extra assistance or special equipment which they cannot afford to meet their basic needs and enrich their lives.

10.2 Authorization. The Low Income Elders and Disabled Tribal Members Hardship Assistance Program is hereby authorized to provide financial assistance to Elders and disabled Tribal Members to assist with their basic needs and defray the costs of:

- (a) Meals;
- (b) Home assistance or day care outside the home;
- (c) Local transportation assistance;
- (d) Travel expenses for doctors' appointments or other Healthcare Expenses; and
- (e) Improvements to adapt housing to special needs (such as but not limited to grab bars and ramps).



10.3 Application Required. This Program is aimed at Tribal Members who are also Supplemental Security Income (SSI) recipients. No benefits shall be provided in the absence of a signed Application stating that the applicant meets the eligibility requirements set forth in the Policy. This includes the requirement that the applicant must provide information regarding income and satisfy the Tribe's means test in order for the General Welfare benefit to be excluded from countable income pursuant to Section 1612(b)(6) of the Social Security Act, 42 U.S.C. § 1382(b)(6).

10.4 Tax Treatment. Assistance to Tribal Members who meet the Program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of "gross income" pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(c). Therefore the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER ELEVEN CULTURAL PROGRAM

SECTION:

11.1 Findings. The Tribal Council finds that the promotion of Tribal culture and Native American spirituality serves an important and critical need of the Tribe and its Members.

11.2 Authorization. The Tribe's Cultural Program is hereby authorized to provide assistance to Tribal Members for the purpose of attending events, culturally or historically significant sites, and/or classes of Native American spiritual or cultural benefit. Qualifying expenses include admission fees, tuition, transportation, food and lodging.

11.3 Application Required. No assistance shall be provided in the absence of a signed Application stating that the applicant has a financial need for assistance to attend a class, site or event covered by the Cultural Program.

11.4 Tax Treatment. Assistance to Tribal Members who have requested it and who meet the program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of "gross income" pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(e). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER TWELVE BEREAVEMENT ASSISTANCE

SECTION:

12.1 Findings. The Tribal Council hereby finds and declares that the costs of funerals, burials and/or cremations can prove damaging to the household finances of Tribal Members, that



inability to hold appropriate ceremonies upon the passing of a loved one due to cost is a significant harm to the individual and the community, and that there is a need for assistance with such costs.

12.2 Authorization. The Tribe’s Bereavement Assistance Program is hereby authorized to provide assistance to Tribal Members for funeral home, mortuary, crematorium, cemetery and related expenses in connection with the death of a Tribal Citizen relative.

12.3 Application Required. No assistance shall be provided in the absence of a signed Application stating that the applicant has a need for bereavement assistance.

12.4 Tax Treatment. Assistance to Tribal Members who have requested it and who meet the program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(e)(iv). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER THIRTEEN EMERGENCY ASSISTANCE

SECTION:

13.1 Findings. The Tribal Council hereby finds and declares that unexpected short-term emergencies related to safety or well-being can create hardship and unanticipated costs for Tribal Members. Often Tribal Members lack sufficient emergency funds to cover these short-term emergencies.

13.2 Authorization. The Tribe’s Emergency Assistance Program is hereby authorized as a non-entitlement resource fund to provide assistance to Tribal Members for the purpose of addressing short-term emergency hardships which affect Tribal Citizen safety or well-being, and for which other resources are unavailable. Such short-term emergencies include escape from domestically abusive situations and involuntary displacement due to fire or natural disaster. Covered assistance includes the cost of food, clothing, shelter, transportation, auto repair bills, and similar expenses.

13.3 Application Required. No assistance shall be provided in the absence of appropriate documentation and a signed Application stating that the applicant has a need for emergency assistance.

13.4 Tax Treatment. Assistance to Tribal Members who have requested it and who meet the program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(d)(iii)–(v). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.



**CHAPTER FOURTEEN
JOB TRAINING AND READINESS ASSISTANCE**

SECTION:

14.1 Findings. The Tribal Council hereby finds and declares that the lives of its Members and the future financial security of the Tribe are enriched and strengthened by the participation of all of its Members of working age in meaningful and well-compensated labor. The training of Tribal Members for careers at tribally owned enterprises or within the tribal government is of particular importance for the Tribe and its Members. The Tribal Council further finds that many young Members lack the skills necessary to secure well-paying jobs to support themselves and their families.

14.2 Authorization. The Tribe’s Job Training and Readiness Program is hereby authorized to provide job training including: reasonable and limited allowances for meals, travel, transportation, subsistence, emergency, and other similar purposes; allowances on the basis of need to cover certain expenses incidental to the training, such as payments for auto insurance to make the trainee’s presence possible, or expenditures for work clothing, without which the trainee could not engage in the work training experience; job counseling and/or tutoring; expenses for interviewing or training away from home such as travel, car expenses, lodging and food; and necessary clothing for a job interview or training.

14.3 Application Required. No assistance shall be provided in the absence of appropriate documentation and a signed Application stating that the applicant has a need for job training and readiness assistance.

14.4 Tax Treatment. Assistance to Tribal Members who have requested it and who meet the program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(2)(b). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

**CHAPTER FIFTEEN
NUTRITION ASSISTANCE**

SECTION:

15.1 Findings. The Tribal Council finds that there are significant numbers of Tribal Members who do not eat a healthy diet, either for lack of sufficient funds to buy nutritious food or due to lack of education about healthy lifestyles. The Tribal Council further finds that the health of the Members of the Tribe depends in significant part on a healthy diet and that therefore nutrition assistance is a significant need within the Tribe.

15.2 Authorization. The Tribe’s Nutrition Assistance Program is hereby established to help provide healthy meals or groceries and nutritional information to Tribal Members in need of such assistance.



15.3 Application Required. No assistance shall be provided in the absence of appropriate documentation and a signed Application stating that the applicant has a need for nutrition assistance.

15.4 Tax Treatment. Assistance to Tribal Members who have requested it and who meet the program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(1). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER SIXTEEN PARENT ASSISTANCE

SECTION:

16.1 Findings. The Tribal Council finds that a significant number of Tribal Members with young children are prevented from pursuing work and educational opportunities due to lack of childcare, and that these Members’ long-term economic prospects, and those of their families, are harmed by this lack. The Tribal Council further finds that some Tribal Members with babies and very young children are not financially able to provide healthy homes and lifestyles for their children.

16.2 Authorization. The Tribe’s Parent Assistance Program is hereby established to provide assistance to Tribal Members with children ages twelve (12) and under and who are in need of childcare. The Parent Assistance Program will also provide assistance with infant nutrition and upgrades to make homes more child friendly.

16.3 Application Required. No assistance shall be provided in the absence of appropriate documentation and a signed Application stating that the applicant has a need for assistance.

16.4 Tax Treatment. Assistance to Tribal Members who have requested it and who meet the program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of “gross income” pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 §§ 5.02(1), (2)(a), and (b)(iii). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

CHAPTER SEVENTEEN INDIAN BUSINESS GRANTS

SECTION:

17.1 Findings. The Tribal Council finds that supporting businesses owned by Tribal Members and encouraging such businesses to locate on or near the Tribe’s trust lands is a fundamental objective of the Tribe, particularly where the presence of Tribal Citizen businesses



will strengthen the Tribe's overall economy and encourage Tribal Members to reside on or close to the Tribe's trust lands. The Tribal Council further finds that it is often difficult for Tribal Members to secure the initial financial capital and resources to start a business without need-based grant funding.

17.2 Authorization. The Tribe's Indian Business Grant program is hereby authorized to provide assistance to Tribal Members who have demonstrated a need for initial financial capital to start a business on or near the Tribe's trust lands.

17.3 Application Required. No assistance shall be provided in the absence of appropriate documentation and a signed Application stating that the applicant has a need for assistance. The application must include a satisfactory business plan.

17.4 Tax Treatment. Assistance to Tribal Members who have requested it and who meet the program requirements shall be a General Welfare benefit provided by the Tribe and excluded from the definition of "gross income" pursuant to 26 U.S.C. § 139E and IRS Rev. Proc. 2014-35 § 5.02(1). Therefore, the Tribe shall not treat payments made under this Section as income to its Members.

