



Tohono O'odham Nation  
Office of the  
Chairman and Vice Chairwoman

Ned Norris Jr. Wavalene M. Saunders  
Chairman Vice Chairwoman



**GENERAL WELFARE  
TRIBAL ENROLLED MEMBERSHIP COVID-19 ECONOMIC IMPACT PAYMENT  
PROGRAM**

COVID-19 Economic Impact General Welfare Assistance  
Program Description and Guideline

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**1. Tribal Program.**

This Program Description and Guideline is intended to memorialize the *General Welfare – Economic Impact Payment Program* (the “Program” or “EIP”) of the Tohono O’odham Nation (the “Nation”), a federally recognized Indian tribe. The Program is intended to provide Indian general welfare assistance benefits in accordance with the general welfare doctrine, Internal Revenue Code Section 139E and the Nation’s General Welfare Law, 22 T.O.C. Chapter 3 (“GWL”).

**2. Eligibility for General Welfare Exclusion.**

(a) General Rule: This Program reflects the Nation’s exercise of its inherent sovereign right to promote the general welfare of the Nation, its self-determination, culture, and tradition, by providing general welfare assistance, including Indian general welfare benefits within the meaning of Internal Revenue Code Section 139E. Certain benefits may also qualify for tax favored treatment under the IRS safe harbor guidance (Revenue Procedure 2014-35) and other statutory and common law doctrines. The Assistance provided under this Program is intended to qualify for tax free treatment to the fullest extent permitted at law.

(b) Code Section 139E Requirements: The Program is intended to provide benefits that qualify for tax exempt treatment under Internal Revenue Code (the “Code”) Section 139E. As such, each payment made to an employee pursuant to the Program and treated as non-taxable Assistance under the general welfare exclusion shall be subject to the following restrictions as required for compliance with Code Section 139E:

- (1) Program benefits must be administered under the guidelines specified in this Program and may not discriminate in favor of the members of the governing body of the Nation or the District;
- (2) Program benefits shall be made available to any tribal Member who meets such guidelines;
- (3) Program benefits must be for the promotion of the general welfare of the Nation;
- (4) Program benefits may not be lavish or extravagant; and
- (5) Program benefits may not consist of compensation for services.

**3. Program Purpose and Findings.**

- (a) Promotion of the General Welfare: The Program is intended to promote the general welfare of the Nation. The Nation recognizes that as a direct result of the COVID Pandemic the current economic conditions have placed additional financial burdens on the Tohono O’odham Nation’s members. With the rise in gas prices, inflation of goods and services, rising cost of childcare and the critical housing market, members are struggling to maintain financial stability. The Nation understands that the pandemic has not only caused severe financial stress, but is also causing instability in already fragile communities.
- (b) Specific Findings of Need: After two and a half years COVID-19 continues to have a significant impact on the production of good and services and has caused instability in the workforce. The Nation is aware that people across the country are seeking limited alternative opportunities and housing in order reduce the financial burdens they are experiencing. With the Nation experiencing a high rate of unemployment due to the additional burdens the pandemic has placed on our economy, the heavily relied upon services provided by the Nation have been severely impacted. An economic impact payment will help relieve Nation member’s financial instability within the Nation.

**4. Eligibility:**

In order to qualify for the COVID Economic Impact Payment, the enrolled member must be:

- be an enrolled Tohono O’odham member
- 14 years of age or older by November 4, 2022

a) Procedure:

- i) Applicant must submit a completed application
- ii) Proof of enrolled Tohono O’odham member i.e., copy of Tribal ID or certificate
- iii) If a minor, the parent or legal guardian must sign application

**5. An applicant shall only be denied assistance for one or more of the following:**

- a. Funding approved by the Tohono O’odham Legislative Council has been fully exhausted;
- b. Applicant is an employee of one of the tri-branches (Executive, Legislative, or Judicial); *occasional, temporary, emergency hires; or* an active official of the tri-branch government after July 1, 2022 and has been a recipient of the Employee Economic Impact program
- c. Applicant is an employee of Gaming Enterprise after July 1, 2022 and has been a recipient of the Economic Impact Payment Program.

**6. 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 in any way affecting the remaining parts of such provision or the remaining provisions of these guidelines.

**6. No Tax Advice.**

The Nation cannot provide individual tax advice to Members. The Nation cannot guaranty particular tax treatment. There are currently no regulations issued under Code Section 139E. All 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.

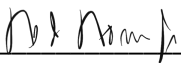
**7. General Welfare Law.**

This Program is subject to all additional restrictions and limitations set forth in the Nation's General Welfare Law, 22 T.O.C. Chapter 3, including, without limitation, restrictions on budget availability and governing law. General Welfare assistance is a privilege and not a tribal member's right or entitlement.

All terms and definitions used herein shall be construed consistently with the Constitution of the Tohono O'odham Nation, the laws of the Nation, and Internal Revenue Code Section 139E. Nothing in this Program Description and Guideline shall be construed as a waiver of the Nation's sovereign immunity.

**CERTIFICATION OF ADOPTION**

The foregoing program description and guidelines were duly adopted by the Tohono O'odham Nation Chairman as of the date written below.

  
\_\_\_\_\_ Date: 11/18/2022  
Ned Norris, Jr., Chairman