

**TRADITIONAL
COUNCIL**

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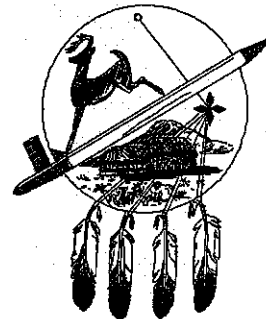
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MEMBER
Kendall R. Scott, Sr., Metaa
Daniel Gonzalez, Sr., Pictanakaaka

KICKAPOO

**TRADITIONAL
TRIBE OF TEXAS**

2212 Rosita Valley Rd.
Eagle Pass, Texas 78852



Traditional Council

RESOLUTION No. 2018 - 033

**APPROVING AND AUTHORIZING A TRIBAL GENERAL WELFARE
SUPPORT PROGRAM FOR QUALIFIED TRIBAL MEMBERS**

WHEREAS, The Kickapoo Traditional Tribe of Texas is a federally-recognized Indian tribe ("Tribe") organized under Section 16 of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984), codified at 25 U.S.C. 476, et seq., and under the Tribal Constitution, which was approved by the United States Secretary of Interior on July 11, 1989; and

WHEREAS, The Traditional Council of the Tribe (the "Tribal Council") is the governing body of the Tribe, as specified under Article III, Section I of the Tribal Constitution; and

WHEREAS, The Tribal Council has the powers necessary to act for the Tribe and to represent the Tribe in all matters under powers vested in it by Article VII of the Tribal Constitution; and

WHEREAS, on September 26, 2014, the United States government enacted the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, 128 Stat. 1883 (codified at 26 U.S.C. § 139E) which immunized from federal income taxation certain benefits provided by federally-recognized Indian tribes to their citizens, spouses, and dependents; and

WHEREAS, the Internal Revenue Service has issued Revenue Procedure 2014-35 and Notice 2015-34, *Application of the General Welfare Exclusion to Indian Tribal Government Programs that Provide Benefits to Tribal Members*; and

WHEREAS, The Tribal Council previously has adopted and implemented tribal general welfare policies and ordinances for the benefit of the Tribe's members, including the General Welfare Ordinance (June 20, 2017) and the Tribal Housing Support Benefit Program (January 5, 2018); and

WHEREAS, The Tribal Council is concerned about improving the quality of life of Tribal Members and seeks to provide support to them not otherwise provided by the Tribe or other government programs; and

WHEREAS, The Tribal Council wishes to provide a new comprehensive general welfare benefit to support the needs of Tribal Members.

NOW, THEREFORE, BE IT

RESOLVED, that the Tribal Council rescinds all prior Ordinances and Resolutions relating to Tribal General Welfare Benefits, except for the Tribal Housing Support Benefit Program, and replaces them with the following Resolution; and

RESOLVED, that the Tribal Council hereby establishes the Tribal General Welfare Support Program in accordance with the following program guidelines:

I. Establishment of the Program.

The Kickapoo Traditional Tribe of Texas Tribal Council (the "Tribe") hereby establishes the Tribal General Welfare Support Program (the "Program").

II. Purpose of the Program.

- A. The purpose of the Program is to provide financial assistance to Tribal Members to assist them in providing for their education, transportation, child care, medical care, non-prescription drugs or other medicines not covered by insurance or public health programs, temporary meals and lodging to assist with obtaining medical care, making health insurance deductible payments, family emergencies, and providing for similar needs to allow them to live full and productive lives to the best of their ability.
- B. The Tribal Council is recognized by the United States as having the sovereign authority to provide certain benefits to its Tribal Members free of income tax liability as the result of the application of General Welfare Doctrine established pursuant to the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, 128 Stat. 1883 (codified at 26 U.S.C. § 139E) and Internal Revenue Service guidance documents Revenue Procedure 2014-35 and Notice 2015-34, *Application of the General Welfare Exclusion to Indian Tribal Government Programs that Provide Benefits to Tribal Members*.
- C. The purpose of this Program policy is to (i) establish guidelines for Tribal Member applicants applying for benefits under the Program, (ii) provide guidance to the Tribe's staff administering the Program, and (iii) ensuring consistency with the Tribal General Welfare Exclusion Act and applicable Internal Revenue Service guidance.

III. The Need for the Program.

The Tribe hereby finds and determines that:

- A. The Program is needed to assist Tribal Members to ensure that they receive need-based financial assistance to preserve their quality of life and to promote the general welfare and best interests of the Tribe ("Program Benefits").
- B. As Tribal Members age, there are increasing financial needs associated with sustaining quality-of-life. It is consistent with the culture and tradition of the Tribe to provide for and protect the interests of Tribal Members whenever possible. The Program is established to provide a means of providing financial assistance to Tribal Members to meet their general welfare needs.
- C. Program Benefits are provided from the Tribe's financial assets and, as such, are subject to the availability of funds budgeted and appropriated by the Tribal Council.
- D. In establishing the Program, the Tribe does not intend to alleviate the U.S. government of its legal and trust responsibilities to provide funding for the general welfare of Tribal Members. Nothing contained in this Program policy shall be considered as a waiver of the Tribe's right to seek and receive federal funds for the benefit of Tribal Members.

IV. Nature of Program Benefits.

- A. Consistent with Section 5.01(1) of Rev. Proc. 2014-35, benefits provided from the Program may take the form of cash payments payable by check.
- B. Program Benefits are provided in a manner consistent with applicable federal law and IRS guidance, are not compensation for services, are not lavish and extravagant, and thus are not subject to federal or state income tax.
- C. Tribal Members shall not include Program benefits as reportable income for any purpose.
- D. The Tribe shall provide legal assistance on a case-by-case basis to any Tribal Member who is subject to investigation or audit by any government agency in connection with receipt of Program Benefits.
- E. Program benefits must be used for the purpose stated in this policy. No Beneficiary shall have an interest in or right to any funds budgeted for or set aside for assistance until actually distributed. Benefits remain assets of the Tribe until distributed.

V. Funding of the Program.

The Program shall be funded from the general funds of the Tribe. Program funding shall be at the discretion of the Tribal Council and subject to the availability of funds.

VI. Program Eligibility Requirements.

A. *Eligibility.* Program Benefits shall be available only to Tribal Members who qualify as Beneficiaries.

B. *Definitions.*

1. *Beneficiary.* Beneficiary means—

- a. An enrolled member of the Tribe;
- b. Who resides on or near lands within the Tribe's jurisdiction as set forth in Article I of the Tribe's Constitution, including Nacimiento, Coahuila, Mexico, for at least one (1) year prior to the date Program Benefits are provided; and
- c. Is in good standing with the Tribe; and
- d. Who has not forfeited his or her rights to receive Program Benefits; and
- e. Who is in compliance with all other provisions of this policy.

2. *Residency.* Residency means—

- a. The address where a Beneficiary lives which is said Beneficiary's true, fixed home and principal place of living; and
- b. The address which said Beneficiary intends to return whenever absent for a temporary period (which shall be considered not longer than ninety (90) consecutive days), unless for reasons of school attendance (including higher education) or military service.

3. *Good Standing.* Good Standing means that a Beneficiary has no outstanding debt to the Tribe, including Tribal or court ordered fines or fees.

C. *Single Residence Requirement.* A Beneficiary shall have only one residence for purposes of receiving benefits under this policy, regardless of the number of houses that may be owned or maintained by the Member. In determining which of a Member's houses is their residence for Program purposes, consideration must be given to where the Member works, where their children (if any) attend school, what their long-term intention regarding residency is, and if the Member is married, where the spouse works.

D. *Beneficiaries in College or University.* A Beneficiary attending college or university shall lose their benefits within ninety (90) days following graduation or termination of their studies unless they resume their residency within the Tribe's jurisdiction.

E. *Proof of Residence.* A Tribal Member seeking Program benefits must provide acceptable documentation as proof of residence, including—

1. Utility bills,
2. Mortgage documents or other proof of home ownership,
3. School records, including receipts, class schedules, and report cards,
4. Rental or lease agreements,
5. Payroll records,
6. Current homeowners or automobile insurance bills or other proof of insurance,
7. U.S. or Texas State social welfare institution letter or statement indicating applicant is a client or resident of the facility,
8. U.S. tax return, and/or
9. Texas State driver's license or identification card.

Notes and letters from family members will not be accepted as proof of residence.

- F. *Military Residence.* Tribal Members who are presently serving in the military who were residing in the Tribe's jurisdiction before joining are eligible for Program benefits. Verification such as an Active Duty Military ID or a copy of their current Military Orders shall be required.
- G. *Elder Residency.* Members who have moved out of the Tribe's jurisdiction for reasons beyond their control such as residence in a nursing home or adult foster care home will be eligible for Program benefits.
- H. *Incarcerated Tribal Members.* Tribal Members who are incarcerated for longer than ninety (90) days are not eligible for Program Benefits. Benefits shall resume following a one (1) year period upon release.
- I. *Homeless Tribal Members.* If a Tribal Member is currently homeless, they must verify that they are located in the Tribe's jurisdiction.
- J. *Minor Tribal Members.*
1. Program Benefits provided to minor Tribal Members under the age of eighteen (18) shall be provided to the parent or legal guardian of said minor for the benefit of said minor. In the event of divorced parents or guardians that maintain two households, the Program Benefit shall be divided as indicated in (a) a written

agreement between the parents/legal guardians or (b) an order by a court of competent jurisdiction.

2. Minor Tribal Members subject to child custody proceedings shall have their Program Benefits deferred until such time the Tribe's court indicates by official order the custodian of said Benefits. Benefits deferred for more than ninety (90) days shall be forfeited.

- K. *New Enrollment.* A newly-enrolled Tribal Member, including any Tribal Member who was previously enrolled in another federally-recognized Indian nation or tribe, shall be eligible for benefits under this Program in accordance with the vesting schedule provided in the Kickapoo Traditional Tribe of Texas Enrollment Ordinance.
- L. *Equal Treatment of Tribal Council Members.* Nothing herein contained shall serve as, or be construed as, providing any favorable or discriminatory treatment in favor of members of the Tribal Council, *provided*, that Tribal Council members shall be eligible to receive benefits under this Program on the same basis as Tribal Members generally.
- M. *Termination of Benefits.* Any Beneficiary who permanently moves outside of the Tribe's jurisdiction shall immediately forfeit eligibility.
- N. *Revocation of Benefits.* Benefits may be revoked or forfeited for any Beneficiary who is found to have misapplied Program funds or to have made any misrepresentations during the application process. Assistance may also be forfeited should said benefits be treated as a resource to the Tribe's detriment or another Beneficiary. The Tribe shall have a right of recovery with regard to any excess or improper payments.

VII. Program Administration.

- A. The Tribe's Office of Tribal Operations Administration shall act as the Benefits Coordinator of the Program.
- B. The Benefits Coordinator shall have the authority to make determinations in accordance with this Policy as to the eligibility of individuals to receive payments from the Program. In addition, the Benefits Coordinator shall have the following duties:
 1. Keep accurate and complete records of all applications for benefits and all determinations made as to the eligibility of Tribal Members to receive payments from the Program, together with the evidence or documentation relied upon to make such determinations;
 2. Provide an accurate and complete accounting of the administration of the Program to the Tribal Council as requested and in no event less frequent than once per year.

- C. The Benefits Coordinator shall not be held liable for any errors or omissions which may arise in the good faith exercise of the Benefit Coordinator's authorities or duties.
- D. *Voluntary Withholding Agreements.* A Beneficiary may agree to return Program Benefits either in whole or in part by voluntary agreement and the Benefits Coordinator shall accept such agreement; provided, however, such agreements will be honored only if the Tribal Member owes money to the Tribe and not third parties.
- E. *Privacy and Release of Information.*
 - 1. The Tribe shall maintain records regarding sensitive matters, including tribal customs, religion and traditions, confidential from other governments and third party disclosures to the fullest extent permitted by law.
 - 2. If information is requested by any outside government agency or official during an audit, examination, or otherwise, information may be provided to the extent necessary and required by applicable law, provided, that the Tribal Council shall authorize said release of information in advance, and further provided, that government-to-government consultation pursuant to Presidential Executive Order 13175 (or successor) shall occur.

VIII. Disputes as to Eligibility.

- A. All disputes as to the eligibility of an individual to receive payments from the Program shall be determined in the first instance by the Benefits Coordinator. An adverse decision of the Benefits Coordinator as to such eligibility of an individual may be appealed to the Tribal District Court for an administrative hearing. The Tribal District Court's decision shall be final and non-appealable.
- B. A recipient of Program benefits may be required to forfeit their eligibility or re-pay benefits where it is determined that the recipient has misrepresented their eligibility. All benefit distributions shall be used for the purpose set forth herein.

IX. No Alienation of Beneficial Interest.

- A. Benefits shall not be subject to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, levy, attachment or garnishment by creditors.
- B. In no event shall any beneficial interest to receive payments from the Program be anticipated, alienated, inherited, or assigned by or to any third party by the Program participant. The eligibility of any individual to receive payments from the Program shall terminate upon the death of the individual, or upon a decision of the Tribal Council to terminate the Program. Notwithstanding anything contrary contained in this Article IX, an accrued but unpaid payment from the Program may be applied by the deceased Beneficiary's personal representative, executor, or executrix, or rightful heirs, toward the deceased Member's outstanding funeral expenses payable to a funeral home.

X. Modification and Termination.

The Tribal Council shall retain the authority to modify the terms and conditions governing this Program, or to terminate the Program, without prior notice to any Beneficiary receiving payments from the Program.

XI. Interpretation.

In accordance with the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, 128 Stat. 1883, §2(c) (codified at 26 U.S.C. § 139E), ambiguities in the interpretation and application of this Program policy regarding the income tax immunity of any Program benefits to Beneficiaries shall be resolved in favor of the Tribe and its Beneficiaries and deference shall be afforded the Tribe and said Beneficiaries regarding the administration of this policy.

RESOLVED, That the Tribal Housing Support Benefit program, created pursuant to Resolution 2018-006, shall be governed by and administered in accordance with the provisions of the Tribal General Welfare Support Program and all references to the General Welfare Ordinance therein shall be construed as references to the Tribal General Welfare Support Program; and

RESOLVED, That the Tribal Council hereby directs that the appropriate officers of the Tribe be, and they hereby are, authorized and empowered to execute such documents, take such steps, and perform such acts as, in their judgment, may be necessary or convenient to carrying out the foregoing resolutions and that any such documents executed or acts taken by them shall be conclusive evidence of authority in so doing; and

FINALLY, BE IT RESOLVED, that this resolution is effective immediately.

READ, PASSED, APPROVED, AND ENACTED at duly called Tribal Council meeting on this 13th day of June, 2018, as shown by our signatures.

ATTESTATION

We, the undersigned Tribal Council members acting in our official capacities as the legal leadership of the Kickapoo Traditional Tribe of Texas certify that the above resolution is the true and accurate resolution adopted at a meeting called and conducted on **June 13, 2018** at the Kickapoo Tribal Governmental offices located at 2212 Rosita Valley Road in Eagle Pass, Texas with a quorum being present. Each signatory below indicates the vote by circling the choice on Resolution **2018 - 033** as follows:



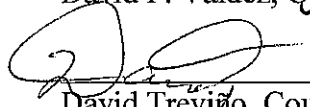
Estavio M. Elizondo Council Chairman

6-13-18
Date



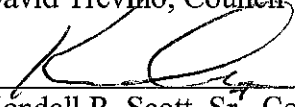
David P. Valdez, Council Secretary

6-13-18
Date



David Treviño, Council Treasurer

6-13-18
Date



Kendall R. Scott, Sr., Council Member

6-13-18
Date



Daniel Gonzalez, Sr., Council Member

6-13-18
Date

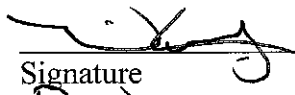
CERTIFICATION

I, David P. Valdez, the Secretary of the Tribal Council, or designated agent, hereby certify that a duly called meeting was held and that Resolution **2018 - 033** was approved and enacted on **June 13, 2018**. The Tribal Council voted as follows:

5 in favor
____ opposed
____ abstain
____ absent

DAVID P. VALDEZ, Secretary

By:



Signature
David Valdez

Printed Name

Title:

Secretary

Date:

6-13-18

TRADITIONAL COUNCIL

CHAIRMAN
Juan Garza Jr., Kisisika

SECRETARY
Freddie Hernandez Sr., Kiskakodita

TREASURER
David Treviño, Wapikaoda

MEMBERS
Kendall Scott, Metaa
Daniel Gonzalez Sr., Pletanakaaka

KICKAPOO
TRADITIONAL
TRIBE OF TEXAS



2212 Rosita Valley Rd.
Eagle Pass, TX 78852
Main Office (830) 773-2105
Fax (830) 757-3036 Fax (830) 757 9228

Date: August 11, 2021

To: Tribal Council

From: Gabriela Garza, Tribal Operations Administrator

Re: Amendment to General Welfare Ordinance

We, the undersigned Tribal Council, hereby approve the following amendments to the General Welfare Ordinance:

1) Section VI. Program Eligibility Requirements, Part B.1.b. shall be amended as follows:

b. Who resides on or near lands within the Tribe's jurisdiction as set forth in Article I of the Tribe's Constitution, including Nacimiento, Coahuila, Mexico for at least ninety (90) days prior to the date Program Benefits are provided.

2) Section VI. Program Eligibility Requirements, Part H shall be amended as follows:

H. *Incarcerated Tribal Members.* Tribal members who are incarcerated for longer than ninety (90) days are not eligible for program benefits. Benefits shall resume following a ninety (90) day period upon release.

Except as otherwise amended hereby, the GWA shall remain in full force and effect.

☒ Approve

☐ Disapprove



Juan Garza, Jr.

Freddie Hernandez, Sr.



David Treviño

Kendall Scott



Daniel Gonzalez Sr.

TRADITIONAL COUNCIL

CHAIRMAN
Estavio Elizondo, Menikapah

SECRETARY
Freddie Hernandez Sr., Kisakodita

TREASURER
David Treviño, Wapikaoda

MEMBERS
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2212 Rosita Valley Rd.
Eagle Pass, TX 78852
Main Office (830) 773-2105
Fax (830) 757-3036 Fax (830) 757 9228

Date: May 16, 2024

To: Tribal Council

From: Gabriela Garza, Tribal Operations Administrator

Re: Amendment to General Welfare Ordinance

We, the undersigned Tribal Council, hereby approve the following amendment to the General Welfare Ordinance:

1.) Section VI. Program Eligibility Requirements. *Part J. Minor Tribal Members.*

3. Minor Tribal Members who have moved out of the Tribe's jurisdiction for reasons beyond their control such as, but not limited to, foster care placement, adoption, or guardianship placement per a legal court order will be eligible for Program benefits.



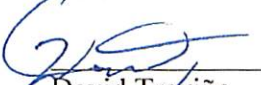
Estavio Elizondo Sr.

☒ Approved ____ Denied



Freddie Hernandez

☒ Approved ____ Denied



David Treviño

☒ Approved ____ Denied



Kendall Scott

☒ Approved ____ Denied



Daniel Gonzalez Sr.

☒ Approved ____ Denied