

SQUAXIN ISLAND TRIBE

RESOLUTION NO. 23-79

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of the

SQUAXIN ISLAND TRIBAL COUNCIL

WHEREAS, the Squaxin Island Tribal Council is the Governing Body of the Squaxin Island Tribe, its members, its lands, its enterprises and its agencies by the authority of the Constitution and Bylaws of the Squaxin Island Tribe, as approved and adopted by the General Body and the Secretary of the Interior on July 8, 1965;

WHEREAS, under the Constitution, Bylaws and inherent sovereignty of the Tribe, the Squaxin Island Tribal Council is charged with the duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources and rights of the Tribe;

WHEREAS, the Tribe is a federally-recognized Indian Tribe possessing reserved powers, including the powers of self-government;

WHEREAS, the Squaxin Island Tribal Council has been entrusted with the creation of ordinances and resolutions in order to fulfill their duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources of the Tribe;

WHEREAS, the Squaxin Island Tribe has adopted a General Welfare Code, Chapter 2.70 of the Tribal Code, as well as the Aged and Disabled Program, Chapter 2.60 of the Code (commonly referred due as "ABON" for assistance based on need);

WHEREAS, the ABON program predates the adoption of the General Welfare Code;

WHEREAS, Section 2.70.030 of the General Welfare Code specifically recognizes that qualifying general welfare programs of the Tribe predated the adoption of the code;

WHEREAS, ABON participants are disqualified from participation in either per capita or the standard general welfare plan, which reimburses in advance certain defined expenses;

WHEREAS, the ABON program is recognized by the Social Security Administration as an assistance based on need program;

WHEREAS, the ABON program provides monetary benefits to aged and disabled individuals based on demonstrated financial need, using established national standards;

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Jaimie Cruz, Vice Chair

NOW THEREFORE BE IT RESOLVED, that the ABON program is recognized as an existing general welfare program of the Tribe, approved under Chapter 2.70, for which 1099 need not be issued and expenditures need not be reported, consistent with many other means tested programs nationwide;

NOW THEREFORE BE IT FINALLY RESOLVED, that payments under the Aged and Disabled Program, Chapter 2.60 of the Code shall be tax exempt by reason of Internal Revenue Code §139E and the Internal Revenue Service General Test for General Welfare Exclusion.

CERTIFICATION

The Squaxin Island Tribal Council hereby certifies that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this $\underline{14}^{th}$ day of December, 2023, at which time a quorum was present and was passed by a vote of $\underline{6}^{th}$ for and $\underline{0}^{th}$ against, with $\underline{0}^{th}$ abstentions.
Kristopher K Peters Kristopher K Peters (Dec 15, 2023 13:35 PST)
Kris Peters, Chairman
Attested by Patrick Braese (Sec. 16, 2023 08:03 PST)
Patrick Braese, Secretary
Jaimie Cruz Jaimie Cruz (Dec 19, 2023 11:16 PST)

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Final Audit Report 2023-12-19

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