Disclaimer: The Nooksack Indian Tribe ttempts to ensure that the most current version f its laws is published. Interest parties should ontact the Tribal Council Offices to verify hether subsequent ordinances and/or esolutions were passed that may affect the alidity of those posted herein."

TITLE 99

NOOKSACK INDIAN TRIBE GENERAL WELFARE ORDINANCE

TABLE OF CONTENTS

CHAPTER 1	GENERAL PROVISIONS	
99.01.010	Short Title	6
99.01.020	Purpose	6
99.01.030	Authority	6
99.01.040	Construction	6
99.01.050	Ratification of Prior Acts	6
99.01.060	Scope of Non-Taxable Benefits	6
99.01.070	Budget Availability	6
99.01.080	Non-Entitlement/Non-Resource Designation	7
99.01.090	Revenue Allocation Plans	7
99.01.100	Definitions	7
CHAPTER 2	PROGRAM REQUIREMENTS TO SATISFY GENERAL	
	WELFARE EXCLUSION	
99.02.010	Indian General Welfare Benefits (26 U.S.C. § 139E)	9
99.02.020	IRS Safe Harbor Programs	9
99.02.030	Programs Meeting the General Test	11
CHAPTER 3	PROGRAM ADMINISTRATION	
99.03.010	Programs	
99.03.020	Promotion of General Welfare	12
99.03.030	Eligibility and Application Procedures	12
99.03.040	Application for Benefits	13
99.03.050	Program Records	
99.03.060	Limited Use of Assistance; Substantiation	
99.03.070	Tribal Funds	13
CHAPTER 4	EDUCATIONAL AND LEADERSHIP PROGRAM	
99.04.010	Establishment of Youth Educational and Leadership Program	14
99.04.020	Purpose	14
99.04.030	Program Administrator	14
99.04.040	Annual Benefit Maximum	14
99.04.045	Electronic Tablets	14
99.04.050	Eligibility Criteria	
99.04.060	Eligible Academic or School Related Activity	
99.04.070	Ineligible Activities	
99.04.080	Payment of Program Benefits	16

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 2 of 38

CHAPTER 5	BACK TO SCHOOL PROGRAM	
99.05.010	Establishment of Higher Education Program	17
99.05.020	Purpose	
99.05.030	Program Administrator	17
99.05.040	Annual Benefit Maximum	
99.05.050	Eligibility Criteria	17
99.05.060	Payment of Program Benefits	
CHAPTER 6	HIGHER EDUCATION PROGRAM	
99.06.010	Establishment of Graduation Honorarium Program	18
99.06.020	Purpose	18
99.06.030	Program Administrator	18
99.06.040	Benefit Availability	18
99.06.050	Eligibility Criteria	18
99.06.060	Payment of Program Benefits	
CHAPTER 7	GRADUATION HONORARIUM PROGRAM	
99.07.010	Establishment of Graduation Honorarium Program	
99.07.020	Purpose	20
99.07.030	Program Administrator	
99.07.040	Annual Benefit Maximum	20
99.07.050	Eligibility Criteria	20
99.07.060	Payment of Program Benefits	20
CHAPTER 8	FUNERAL ASSISTANCE AND BURIAL PROGRAM	
99.08.010	Establishment of Funeral Assistance and Burial Program	21
99.08.020	Purpose	21
99.08.030	Program Administrator	
99.08.040	Allowable Benefit	21
99.08.050	Eligibility Criteria	21
99.08.060	Responsible for Funeral and Burial Expenses	21
CHAPTER 9	HOLIDAY ASSISTANCE PROGRAM	
99.09.010	Establishment of Holiday Assistance Program	22
99.09.020	Purpose	22
99.09.030	Program Administrator	22
99.09.040	Annual Benefit Maximum	22
99.09.050	Eligibility Criteria	22
99 09 060	Payment of Program Renefits	22

CHAPTER 10	VETERANS ASSISTANCE PROGRAM	
99.10.010	Establishment of Veterans Assistance Program	23
99.10.020	Purpose	
99.10.030	Program Administrator	23
99.10.040	Maximum Lifetime Benefit	
99.10.050	Eligibility Criteria	23
99.10.060	Eligible Current Financial Hardship	
99.10.070	Ineligible Activities	
99.10.080	Establishment of Current Financial Means	24
CHAPTER 11	COMMUNITY HEALTH PROGRAM	
99.11.010	Establishment of Community Health Program	
99.11.020	Purpose	25
99.11.030	Program Administrator	25
99.11.040	Allowable Benefit	25
99.11.050	Eligibility Criteria	25
99.11.060	Eligible Medical or Dental Services	25
99.11.070	Payment of Program Benefits	26
CHAPTER 12	CANOE REPAIR ASSISTANCE PROGRAM	
99.12.010	Establishment of Canoe Repair Assistance Program	26
99.12.020	Purpose	
99.12.030	Program Administrator	
99.12.040	Allowable Benefit	26
99.12.050	Eligibility Criteria	
99.12.060	Responsible for Canoe Repair Expenses	27
CHAPTER 13	DISASTER RELIEF ASSISTANCE PROGRAM	
99.13.010	Establishment of Disaster Relief Assistance Program	
99.13.020	Purpose	
99.13.030	Program Administrator	
99.13.040	Benefit Availability	
99.13.050	Eligibility Criteria	
99.13.060	Payment of Program Benefits	29
CHAPTER 14	PUBLIC HEALTH EMERGENCY ASSISTANCE PROGRAM	
99.14.010	Establishment of Public Health Emergency Assistance Program	
99.14.020	Purpose	
99.14.030	Program Administrator	
99.14.040	Benefit Availability	
99.14.050	Eligibility Criteria	
99.14.060	Payment of Program Benefits	30
CHAPTER 15	VACCINATION INCENTIVE PROGRAM	
99.15.010	Establishment of Public Health Emergency Assistance Program	31

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 4 of 38

99.15.020	Purpose	31
99.15.030	Scope and Applicability	31
99.15.040	Eligibility Criteria	31
99.15.050	Payment of Program Benefits	31
CHAPTER 16	APPEALS	
99.16.010	Notice of Denial	32
99.16.020	Reapplication and Reconsideration	32
99.16.030	Decisions Appealable	32
99.16.040	Program Appeals Board	
CHAPTER 17	MISCELLANEOUS	
99.17.010	Forfeiture Deemed Cause of Action	33
99.17.020	Offsets	33
99.17.030	Safe Harbor Effective Date	33
99.17.040	Other General Welfare Programs	33
99.17.050	Future Guidance	33
99.17.060	Other Tax Exemptions	33
99.17.070	Delegations for Administration	
99.17.080	Non-Discrimination of Benefits	
99.17.090	Payment Processing	34
99.17.100	Suspension of General Welfare Benefits	
99.17.110	Ineligibility for General Welfare Benefits	34
99.17.120	Privacy	34
99.17.130	Limitation of Benefits	
99.17.140	Anti-Alienation	34
99.17.150	Time Computation	35
99.17.160	Severability	35
99.17.170	Amendments	35
99.17.180	Sovereign Immunity	35
99.17.190	Effective Date	35
CHAPTER 18	SPORTS AND RECREATION ASSISTANCE PROGRAM	
99.18.010	Establishment of Sports and Recreation Assistance Program	36
99.18.020	Purpose.	36
99.18.030	Program Administrator	36
99.18.040	Allowable Benefit	36
99.18.050	Eligibility Criteria	36
99.18.060	Eligible	36
99.18.070	Payment of Program Benefits	
LEGISLATIVE HIS	TORY	37
CERTIFICATION		38

CHAPTER 1 GENERAL PROVISIONS

99.01.010 SHORT TITLE.

This Title shall be known as the Nooksack General Welfare Ordinance.

99.01.020 PURPOSE.

The purpose of this Ordinance is to memorialize the procedures used by the Tribe in establishing programs for the promotion of the general welfare of the Tribe and in developing program guidelines for compliance with the general welfare doctrine and Internal Revenue Code Section 139E.

99.01.030 AUTHORITY.

This Title is enacted pursuant to Art. VI, § 1 of the Constitution and Bylaws of the Nooksack Indian Tribe of Washington.

99.01.040 CONSTRUCTION.

This Title reflects guidance under the IRS General Welfare Exclusion safe harbor rules appearing in IRS Revenue Procedure 2014-35, and the enactment of the Tribal General Welfare Exclusion Act of 2014, now codified at 26 U.S.C. Section 139E. This Title shall be liberally construed to give full effect of the objectives and purposes for which it was enacted and the guidance and federal legislation listed herein.

99.01.050 RATIFICATION OF PRIOR ACTS.

Assistance provided prior to the enactment of this Ordinance, or any amendments hereto, is hereby ratified and confirmed as general welfare assistance pursuant to the authority of the Tribal Constitution and laws, and the inherent powers of the Tribe to promote the general welfare of the Tribe. This Ordinance is not intended to invalidate or supplant traditional exercises of sovereignty and culture. All assistance authorized by the Tribal Council to promote the general welfare of this Tribe is, and has been, intended to reflect the inherent rights and sovereign acts of the Tribe within the principles reflected under the general welfare doctrine.

99.01.060 SCOPE OF NON-TAXABLE BENEFITS.

The general welfare benefits authorized by this Ordinance are intended to qualify for favorable tax treatment under the general welfare doctrine to the fullest extent permitted at law. Without limitation, the following Benefits shall be treated as non-taxable hereunder: (1) Benefits that satisfy the requirements for exemption under 26 U.S.C. Section 139E; (2) Benefits that are provided under an IRS Safe Harbor Program; (3) Benefits that qualify for exclusion under the IRS General Test; or (4) Benefits that meet another express exemption under federal law.

99.01.070 BUDGET AVAILABILITY.

General Welfare Benefits are paid from assets of the Tribal government; all payments are based on budget availability of the Tribal government, and the Tribal government does not guarantee any payments hereunder. All amounts budgeted by the Tribe for General Welfare Benefit payments shall remain general assets of the Tribe until such payments are disbursed.

99.01.080 NON-ENTITLEMENT/NON-RESOURCE DESIGNATION.

No Benefit provided hereunder shall constitute an entitlement. Beneficiaries have no contractual or other right to direct, compel, or alienate payments prior to actual receipt. Benefits paid hereunder are for the benefit of the Tribe as a whole and not an individual benefit or right of any specific Beneficiary. Benefits paid hereunder shall not be treated as a resource or asset of the Beneficiary for any purpose, and shall not be counted against a recipient's eligibility (through income or resource criteria) for other governmental assistance of any kind. The Tribe reserves the right to cancel, adjust, modify or revoke any Benefits that are treated as a resource of the Beneficiary.

99.01.090 REVENUE ALLOCATION PLANS.

Nothing herein is intended to qualify as a Per Capita Payment as it is defined in 25 C.F.R. Section 290.2.

99.01.100 **DEFINITIONS.**

- A. "Assistance" means any Program Benefits or payments that qualify for tax free treatment under the General Welfare Exclusion.
- B. "Beneficiary" means any person or persons entitled to receive Assistance or a Benefit in accordance with specific Program guidelines. Programs designed to qualify for exemption under 26 U.S.C. Section 139E may benefit Members, spouses of a Member, and/or Dependents of a Member. Programs designed to meet the Safe Harbor may benefit any Member or Qualified Nonmember. Programs designated to meet the "General Test" may benefit any person so long as all requirements of the General Test are met.
- C. "Benefit" means any payment made or service provided to or on behalf of a Beneficiary which qualifies for non-taxable treatment under the General Welfare Exclusion.
- D. "Dependent" means, for purposes of 26 U.S.C. 139E, has the meaning given such term by 26 U.S.C. Section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B).
- E. "General Test" means Assistance will be treated as meeting the General Test under the General Welfare Exclusion if the Benefits are: (1) paid by or on behalf of an Indian tribe; (2) under a social benefit program; (3) based on individual need of the recipient (which need not be financial in nature); and (4) are not compensation for services or per capita payments.
- F. "General Welfare Exclusion" means Assistance shall be treated as non-taxable so long as it satisfies the requirements for exclusion under 26 U.S.C. Section 139E, it is provided under a Safe Harbor Program, or it meets the General Test.
- G. "Lavish" or "Extravagant" shall be determined by the Tribal Council in its sole discretion based on all facts and circumstances, taking into account the unique needs of the Tribe as well as the social purpose being served by the particular Assistance at hand.
- H. "Member" means any person, regardless of age, who is a currently enrolled member of the Tribe at the time of an Assistance determination.

- I. "Program" means any program established by or under authority of the Tribal Council, including any program authorized through the annual budget process, to provide Assistance hereunder.
- J. "Qualified Nonmember" means a spouse, legally recognized domestic partner or child of a Member.
- K. "Safe Harbor Program" means a Program that meets the requirements of Section 2.02 and IRS Revenue Procedure 2014-35, as the same may hereafter be amended. Need shall be presumed for Assistance provided under a Safe Harbor Program.
- L. "Spouse" shall be determined in accordance with Tribal laws.
- M. "Tribal Council" means the duly elected governing body of the Tribe.
- N. "Tribe" means the Nooksack Indian Tribe, a federally recognized Indian Tribe.
- O. "Veteran" shall means a person who served in the active military, naval, or air service, and who was discharged or released therefrom under conditions other than dishonorable.

CHAPTER 2 PROGRAM REQUIREMENTS TO SATISFY GENERAL WELFARE EXCLUSION

99.02.010 INDIAN GENERAL WELFARE BENEFITS (26 U.S.C. § 139E).

Benefits provided from Programs that meet the following criteria shall be treated as non-taxable Assistance under the General Welfare Exclusion without the applicant having to demonstrate individual need:

- A. The Program is administered under specified guidelines and does not discriminate in favor of tribal councilmembers and:
 - 1. Program Benefits are available to any Member who meets such guidelines, subject to budgetary restraints:
 - 2. Program Benefits are for the "promotion of the general welfare";
 - 3. Program Benefits are not Lavish or Extravagant; and
 - 4. Program Benefits are not compensation for services.
- B. Ceremonial Activities: Any items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural or ceremonial activities for the transmission of tribal culture shall not be treated as compensation for services.

99.02.020 I.R.S. SAFE HARBOR PROGRAMS.

Benefits provided from Programs that meet the following criteria for safe harbor treatment and shall be treated as non-taxable Assistance under the General Welfare Exclusion without the applicant having to demonstrate individual need:

- A. Criteria for Safe Harbor Treatment: Each Safe Harbor Program shall satisfy the following criteria:
 - 1. the Program is administered under specific guidelines and does not discriminate in favor of tribal councilmembers;
 - 2. the Program has written guidelines specifying how individuals may qualify for the benefit;
 - 3. the Benefit is available to any Member, Qualified Nonmember, or identified group of Members or Qualified Nonmembers who satisfy the Program guidelines, subject to budgetary restraints;
 - 4. Program Benefits are not Lavish and Extravagant; and
 - 5. Program Benefits are not compensation for services.
- B. Qualifying Safe Harbor Benefits: The Tribe hereby declares the following Safe Harbor Programs:
 - 1. Housing programs. Programs relating to principal residences and ancillary structures that are not used in any trade or business, or for investment purposes that:
 - a. pay mortgage payments, down payments, or rent payments (including but not limited to security deposits) for principal residences;
 - b. 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;
 - c. provide basic housing repairs or rehabilitation (including but not limited to roof repair

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 9 of 38

- and replacement); and
- d. pay utility bills and charges (including but not limited to water, electricity, gas, and basic communications services such as phone, internet, and cable).

2. Educational programs. Programs to:

- a. provide students (including but not limited to post-secondary students) 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;
- b. provide tuition payments for students (including but not limited to allowances for room and board on or off campus for the student, spouse, domestic partner, and Dependents) to attend preschool, school, college or university, online school, educational seminars, vocational education, technical education, adult education, continuing education, or alternative education;
- c. provide for the care of children away from their homes to help their parents or other relatives responsible for their care to be gainfully employed or to pursue education; and
- d. provide job counseling and programs for which the primary objective is job placement or training, including but not limited to allowances for expenses for interviewing or training away from home (including but not limited to travel, auto expenses, lodging, and food); tutoring; and appropriate clothing for a job interview or training (including but not limited to an interview suit or a uniform required during a period of training).
- 3. Elder and disabled programs. Programs for individuals who have attained age 55 or are mentally or physically disabled that provide:
 - a. meals through home-delivered meals programs or at a community center or similar facility;
 - b. home care such as assistance with preparing meals or doing chores, or day care outside the home;
 - c. local transportation assistance; and
 - d. improvements to adapt housing to special needs (including but not limited to grab bars and ramps).

4. Cultural and religious programs. Programs to:

- a. pay expenses (including but not limited to admission fees, transportation, food, and lodging) to attend or participate in an Indian tribe's cultural, social, religious, or community activities such as pow-wows, ceremonies, and traditional dances;
- b. pay 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;
- c. pay the costs of receiving instruction about an Indian tribe's culture, history, and traditions (including but not limited to traditional language, music, and dances);
- d. pay funeral and burial expenses and expenses of hosting or attending wakes, funerals, burials, other bereavement events, and subsequent honoring events; and
- e. pay transportation costs and admission fees to attend educational, social, or cultural

programs offered or supported by the Tribe or another tribe.

99.02.030 PROGRAMS MEETING THE GENERAL TEST.

Any payment from the Tribe or any of its Programs that meets the "General Test" under the General Welfare Exclusion shall be treated as a non-taxable Benefit.

A. Criteria for the "General Test":

- 1. Benefit paid by or on behalf of an Indian tribe;
- 2. Benefit payment made pursuant to a social benefit program;
- 3. Benefit payment based on individual need of the recipient (which need not be financial in nature); and
- 4. Benefit payment is not compensation for services or per capita payments.
- B. Guidelines for individual need: For purposes of the General Test only, Tribal Council will establish the guidelines necessary to demonstrate individual need. In the absence of any Tribal Council established guidelines, a Program may rely on readily available state or federal income eligibility requirements for state of federal programs to demonstrate need.
- C. A Beneficiary must certify his or her financial needs, and that the Assistance does not exceed the amount of the Beneficiary's financial need. The Tribal Council, or its designee, shall adopt procedures and forms for certifying a Beneficiary's eligibility for Assistance under applicable income and need guidelines.

CHAPTER 3 PROGRAM ADMINISTRATION

99.03.010 PROGRAMS.

The Tribal Council shall determine which Programs each fiscal year shall qualify as Programs under this Ordinance, subject to budget authorization. Programs approved by the Tribal Council shall be reviewed by the Tribal Council for consistency with this Ordinance and the General Welfare Exclusion.

99.03.020 PROMOTION OF GENERAL WELFARE.

All Assistance disbursed pursuant to this Ordinance, regardless of whether it is intended to satisfy 26 U.S.C. Section 139E, a Safe Harbor, or the "General Test", shall be designed to promote the general welfare, self-determination, culture and tradition of the Tribe. The Tribal Council shall establish objectives for the furtherance of the general welfare, self-determination, culture and tradition of the Tribe and assess progress on said objectives in connection with its annual budgeting review or at other times called for by the Tribal Council.

- A. Program Establishment. All Programs established under this Ordinance shall meet the following requirements:
 - 1. the Program must not discriminate in favor of tribal councilmembers;
 - 2. the Program must include objective standards for determining eligibility for Benefits and the amount of the Benefit:
 - 3. the Program Benefits provided under the Program must benefit the Tribe as a whole, a Member, and/or Qualifying Nonmember; and
 - 4. subject to the budget availability, the Program Benefits:
 - a. are equally available to any person meeting the eligibility requirements;
 - b. are not "Lavish or Extravagant; and
 - c. are not compensation for services of a per capita payment.
- B. No payments shall be made in connection with a Program to or on behalf of individual Members or Qualified Nonmembers, unless a specific Program authorizing such payment has been approved by the Tribal Council.
- C. Program Review. The General Manager shall monitor and review Programs and benefit established hereunder and report the efficacy of both to the Tribal Council at least annually.

99.03.030 ELIGIBILITY AND APPLICATION PROCEDURES.

Tribal Council shall establish eligibility rules and limitations, application forms and procedures, including an appeals process for all Programs herein. Program guidelines may limit Benefits to an identified group of Members or Qualified Nonmembers, as applicable. All Programs are limited by budget availability. In the absence of specific Program guidelines to the contrary, all Programs shall be deemed to incorporate eligibility criteria necessary for compliance with 26 U.S.C. Section 139E.

99.03.040 APPLICATION FOR BENEFITS.

For all Program Benefits, an applicant shall complete the application and return it to the appropriate Program Administrator with all required documentation by the deadline established by the Tribal Council or its designee. The Program Administrator shall review the application for eligibility within thirty (30) calendar days. If the applicant is deemed eligible, the Program Administrator shall route the approved application and all source documentation substantiating the application along with all necessary forms to the Finance Department for processing payment of the Program Benefit to, or on behalf of, the Beneficiary. If the Beneficiary is deemed ineligible, the Program Administrator shall serve the Beneficiary a Notice of Denial in accordance with Chapter 10.

99.03.050 PROGRAM RECORDS.

All Program Administrators shall keep written records of all applications and accompanying documents received, processed, and or denied, any documentation received during the application process to establish eligibility for a Benefit, all Notices of Denial and any correspondence with applicants regarding the Notices of Denial, and any appeal from a Notice of Denial. The Finance Department shall retain a copy of the approved applications, all source documentation substantiating the application and all necessary forms authorizing payment. Such records shall be safeguarded for no less than 7 years following the end of the tribal fiscal year in which the applicant originally applied.

99.03.060 LIMITED USE OF ASSISTANCE; SUBSTANTIATION.

All Assistance disbursed pursuant to this Ordinance must be used for the purpose stated in the Program description.

- A. Records. The Tribe or is designee shall keep books or records deemed appropriate to demonstrate compliance with this Section.
- B. Individual Responsibility. Recipients of Benefits hereunder are responsible for maintaining books or records as may be required for substantiation to the IRS for individual income tax purposes.

99.03.070 TRIBAL FUNDS.

All Programs are subject to budget authorization from the Tribal Council. Funds that may be considered shall include those from gaming and non-gaming sources. Notwithstanding anything to the contrary, the Benefits authorized hereunder shall be "unfunded" for tax purposes and no Beneficiary shall have an interest in or right to any funds budgeted for or set aside for Benefits until paid. Benefits shall remain assets of the Tribe until distributed, and the Programs shall be administered at all times to avoid the doctrines of constructive receipt and/or economic benefit.

CHAPTER 4 EDUCATIONAL AND LEADERSHIP PROGRAM

99.04.010 ESTABLISHMENT OF YOUTH EDUCATIONAL AND LEADERSHIP PROGRAM. The Tribal Council hereby establishes the Youth Educational and Leadership Program.

99.04.020 PURPOSE.

The Tribe finds that empowering the Tribal Member youth population promotes the general welfare of the Tribe. In an effort to empower its Youth, the Tribal Council hereby establishes this Program to provide limited funds for its youth to assist with the payment of certain activities in order to nurture the youth and assist them in becoming positive contributors to our society.

99.04.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Education Director as the Program Administrator.

99.04.040 ANNUAL BENEFIT MAXIMUM

Subject to budget availability, the Tribal Council hereby declares five hundred dollars (\$500.00) for Sports Registration, one hundred fifty dollars (\$150.00) per quarter for youth grades K-5 for gear/equipment, and three hundred dollars (\$300.00) per quarter for youth grades 6-12 for gear/equipment, as the maximum quarterly benefit for Tribal Member children ages five (5) to eighteen (18).

99.04.045 ELECTRONIC TABLETS

Subject to existing stock and notwithstanding the limitations in Section 99.04.040 above, eligible applicants as defined in Section 99.04.050 below are entitled to a one-time benefit of an Apple iPad, exclusive of warranty and cellular service. This benefit is strictly limited to existing stock in the possession of the Tribe, and once that stock is exhausted, this benefit will terminate automatically.

99.04.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Youth Educational and Leadership Program Benefits:

- A. Member youth must be enrolled in Head Start, Preschool, Elementary, Middle, or High School;
- B. Member youth must be age five (5) to eighteen (18) at the time of the submission of the application;
- C. Benefit must be for an Eligible Academic or School Related Activity;
- D. must identify the Vendor, including name, address, and contact information (telephone, fax, and/or email); and
- E. applicant must provide a copy of all necessary registration materials for the Eligible Academic or School Related Activity.

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 14 of 38

99.04.060 ELIGIBLE ACADEMIC OR SCHOOL RELATED ACTIVITY.

The following is a non-exhaustive list of Eligible Academic or School Related Activities:

- A. school-sponsored athletics and extra-curricular activities (sports equipment, band instruments, school supplies, field trips, etc.);
- B. non-school sponsored athletics (enrollment fees, basketball tournaments, hotel booking fees);
- C. lessons (drumming, piano, drama, music);
- D. field trip fees;
- E. shop fees;
- F. instrument rentals;
- G. graduation materials (caps, gowns, invitations);
- H. lab fees;
- I. physical education equipment (gym clothes);
- J. test fees (SAT, advance placement testing);
- K. cultural supplies for organized classes (hides, beads, cloth);
- L. representative clothing (any clothing or accessories to identify youth as a member of the Tribe during participation in the activity, e.g., Tribal logo t-shirt or jacket);
- M. materials for science (or other) school project; and
- N. travel expenses for Eligible Academic or School Related Activity.

99.04.070 INELIGIBLE ACTIVITIES.

The following is a non-exhaustive list of ineligible activities:

- A. class rings;
- B. year books;
- C. post-secondary or vocational class tuition;
- D. home school costs; and
- E. portrait (or class pictures) packages.

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 15 of 38

99.04.080 PAYMENT OF PROGRAM BENEFITS. Subject to budget availability, if an application is approved, payment of Program Benefits will be made directly to the identified Vendor or on a reimbursement basis.

CHAPTER 5 BACK TO SCHOOL PROGRAM

99.05.010 ESTABLISHMENT OF BACK TO SCHOOL PROGRAM.

The Tribal Council hereby establishes the Back to School Program.

99.05.020 PURPOSE.

The Tribe finds that the education of our Member youth promotes the general welfare of the Tribe. In an effort to encourage Member youth to continue and/or finish their education and assist the youth's family with educational supplies and materials, the Tribal Council hereby establishes this Program to provide limited funds for its youth.

99.05.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Tribal Council Treasurer as the Program Administrator.

99.05.040 ANNUAL BENEFIT MAXIMUM.

Subject to budget availability, the Tribal Council will establish an amount for each Member youth ages four (4) to nineteen (19) who are registered for a Head Start program, Elementary, Middle or High School by November 1st of the calendar year.

99.05.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Back to School Program Benefits:

- A. Member must be age four (4) to eighteen (19) years of age by December 31st of the calendar year and
- B. Member must be registered no later than August 15th in a Head Start program, Elementary, Middle, or High School to commence no later than November 1st of the calendar year.

99.05.060 PAYMENT OF PROGRAM BENEFITS.

Subject to budget availability, if an application is approved, payment of Program Benefits will be made directly to the custodial parent or legal guardian of a Member youth ages (4) through seventeen (17) and directly to the Member youth ages eighteen (18) and nineteen (19).

CHAPTER 6 HIGHER EDUCATION PROGRAM

99.06.010 ESTABLISHMENT OF HIGHER EDUCATION PROGRAM.

The Tribal Council hereby establishes the Higher Education Program.

99.06.020 PURPOSE.

The Tribe finds that the Tribal Members' pursuit of a Post-Secondary Education promotes the general welfare of the Tribe. In an effort to empower its Tribal Members, the Tribal Council hereby establishes this Program to provide limited funds for its Tribal Members who are full time students, enrolled or accepted for enrollment in a Degree-granting institution.

99.06.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Education Director as the Program Administrator.

99.06.040 BENEFIT AVAILABILITY.

All benefits are subject to budget availability. Subject to funding availability, applicants approved pursuant to the Higher Education Assistance Policy will receive awards.

99.06.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Post-Secondary Education Program Benefits:

- A. Must be an enrolled Member of the Nooksack Indian Tribe;
- B. Must be enrolled or accepted for enrollment in a Degree-granting institution Approved Program;
- C. Must be a Full-Time Student;
- D. Must meet or maintain Satisfactory Academic Progress (continuing students only).

For purposes herein:

A "Degree" means any designation, appellation, letters, or words including but not limited to "associate," "bachelor," "master," "doctor," or "fellow" which signify or purport to signify satisfactory completion of the requirements of an academic program of study beyond the secondary school level.

A "Degree-granting institution" means an entity that offers educational credentials, instruction, or services prerequisite to or indicative of an academic or professional degree beyond the secondary level.

A "Full-Time Student" is a student registered, who has either graduated high school (or attained a G.E.D.) for twelve (12) or more college credit hours. A student enrolled in any degree program that considers full time status at a different enrollment rate bears the burden of demonstrating that he or she is a "Full Time Student." Running Start students are ineligible.

99.06.060 PAYMENT OF PROGRAM BENEFITS.

Subject to budget availability, if an application is approved and an award made, payment of Program Benefits will be made directly to the Tribal Member's Degree-granting institution, to be placed on the Tribal Member's student account.

CHAPTER 7 GRADUATION HONORARIUM PROGRAM

99.07.010 ESTABLISHMENT OF GRADUATION HONORARIUM PROGRAM. The Tribal Council hereby establishes the Graduation Honorarium Program.

99.07.020 PURPOSE.

The Tribe finds that the honoring Member graduates promotes the general welfare of the Tribe. In an effort to Tribal Members to finish various stages of their educational pursuits, the Tribal Council hereby establishes this Program to provide limited funds for its graduates.

99.07.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Tribal Council Treasurer as the Program Administrator.

99.07.040 GRADUATION HONORARIUM MAXIMUM.

Subject to budget availability, the Tribal Council will establish an amount for each Member graduates.

99.07.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Graduation Honorarium Benefits:

- A. Member must provide proof of completion no later than June 30th of the calendar year for any of the following educational programs:
 - 1. High school diploma;
 - 2. High school equivalency (G.E.D.);
 - 3. Associate's Degree;
 - 4. Bachelor's Degree; and
 - 5. Master's or Doctoral Degree (or other post-graduate degree).

99.07.060 PAYMENT OF PROGRAM BENEFITS.

Subject to budget availability, payment of Program Benefits will be made to the Member.

CHAPTER 8 FUNERAL ASSISTANCE AND BURIAL PROGRAM

99.08.010 ESTABLISHMENT OF FUNERAL ASSISTANCE AND BURIAL PROGRAM. The Tribal Council hereby establishes the Funeral Assistance and Burial Program.

99.08.020 PURPOSE.

The Tribe finds that honoring the passing of its Members and Qualified Nonmembers, and assisting the families of Members and Qualified Nonmembers who have passed on promotes the general welfare of the Tribe.

99.08.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Tribal Council Treasurer as the Program Administrator.

99.08.040 ALLOWABLE BENEFIT.

Subject to budget availability, the Tribal Council hereby declares the Program Benefit of up to three-thousand five hundred dollars (\$3,500.00) for Members and of up to eight hundred and seventy-five dollars (\$875.00) for Qualified Nonmembers, as needed. All payments shall be made by check or purchase order directly to the vendor.

99.08.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Funeral Assistance and Burial Program Benefits:

- A. proof of death of a Member (or Qualified Nonmember);
- B. applicant's relationship to deceased (applicant must be responsible for the funerary expenses); and
- C. the name of the Vendor, including address, contact information (telephone, fax, and/or email), and amount of payment. All payments shall be made by check or purchase order directly to the vendor.

All applications for Program Benefits must be submitted within thirty (30) calendar days of a qualifying death. All late applications will be denied.

99.08.060 RESPONSIBLE FOR FUNERAL AND BURIAL EXPENSES.

An applicant will be presumed responsible for funeral and burial expenses if the applicant is the Member or Qualified Nonmember's living spouse; in the absence of a spouse, if applicant is the Member's parent; in the absence of a living spouse or parent, is the Tribal Member or Qualified Nonmember's next closest of kin. The Tribe is not liable for competing applications or family disputes concerning responsibility for funeral and burial expenses. Only one application for a Program Benefit will be approved for each deceased Member or Qualified Nonmember.

CHAPTER 9 HOLIDAY ASSISTANCE PROGRAM

99.09.010 ESTABLISHMENT OF HOLIDAY ASSISTANCE PROGRAM.

The Tribal Council hereby establishes the Holiday Assistance Program.

99.09.020 PURPOSE.

The Tribe finds that Members frequently encounter financial stress during the holiday season and assisting Members during the stressful holiday season with limited financial assistance will promote the general welfare of the Tribe by allowing families the means to travel and continue to gather with the tribal community, their families and loved ones.

99.09.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Tribal Council Treasurer as the Program Administrator.

99.09.040 ANNUAL BENEFIT MAXIMUM.

Subject to budget availability, the Tribal Council will establish an amount for each Member during the annual budgeting process.

99.09.050 ELIGIBILITY CRITERIA.

Applicants must be a Member as of December 25th of the calendar year in order to be eligible for Holiday Assistance Benefits.

99.09.060 PAYMENT OF PROGRAM BENEFITS.

Subject to budget availability, payment of Program Benefits will be made to a Member if age eighteen (18) or older, and in all other cases, to the custodial parent of legal guardian of the Member.

CHAPTER 10 VETERANS ASSISTANCE PROGRAM

99.10.010 ESTABLISHMENT OF VETERANS ASSISTANCE PROGRAM.

The Tribal Council hereby establishes the Veterans Assistance Program.

99.10.020 PURPOSE.

The Tribe finds that honoring and assisting our Member Veterans promotes the general welfare of the Tribe. In an effort to properly honor our Veterans, the Tribal Council hereby establishes this Program to provide limited funds for its Veterans who require temporary financial assistance in order for the Tribe to benefit from their continued presence in the community.

99.10.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Veterans Program Manager as the Program Administrator.

99.10.040 MAXIMUM LIFETIME BENEFIT.

Subject to budget availability, the Tribal Council hereby declares a two-thousand five hundred dollars (\$2,500.00) maximum lifetime benefit for Member Veterans. All Benefits will be paid directly to the identified vendor.

99.10.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Veterans Assistance Program Benefits:

- A. Member must be a Veteran (Veteran status must be established through Proof of Military Service (DD214);
- B. Member must presently be experiencing a Financial Hardship;
- C. Member must presently be unable to pay for the Financial Hardship with his or her Current Financial Means;
- D. Member must identify the Vendor, including name, address, and contact information (telephone, fax, and/or email); and
- E. Member must provide a copy of all necessary documentary materials necessary to establish the Financial Hardship and his or her Current Financial Means.

99.10.060 ELIGIBLE CURRENT FINANCIAL HARDSHIP.

The following is a non-exhaustive list of Current Financial Hardship:

A. Need for temporary housing (limited hotel stays are acceptable if Veteran is homeless);

- B. Unable to pay for needed vehicle repairs and service (limited to Veterans with only one vehicle and repairs must be at Nooksack Automotive unless they are unable to provide service);
- C. Limited clothing assistance (Maximum allowable lifetime Benefit of \$300.00);
- D. Temporary mortgage payment assistance;
- E. Credit and budget counseling services;
- F. Payment of monthly necessary utility bills;
- G. Tuition reimbursement for post-secondary or vocational education courses; and
- H. Health insurance premiums (COBRA premiums only), copays, prescription costs and/or other out-of-pocket medical expenses.

99.10.070 INELIGIBLE ACTIVITIES.

The following is a non-exhaustive list of ineligible activities:

- A. hotel vouchers for vacations or for visiting family;
- B. vehicle repairs if Veteran has multiple operational vehicles; and
- C. payment of cable television bills.

99.10.080 ESTABLISHMENT OF CURRENT FINANCIAL MEANS.

An applicant must demonstrate his or her current financial means by completing a Budget Worksheet which identifies all income (from any source), all monthly expenses, all assets, and past due bills. An applicant must provide reliable documentary proof for each of the categories listed above (income, expenses, assets, and past due bills). If the Budget Worksheet evidences that the applicant is able to pay all of his or her bills when they ordinarily become due, as well as the identified Current Financial Hardship(s), the applicant will be deemed ineligible for Program Benefits.

CHAPTER 11 COMMUNITY HEALTH PROGRAM

99.11.010 ESTABLISHMENT OF COMMUNITY HEALTH PROGRAM.

The Tribal Council hereby establishes the Community Health Program.

99.11.020 PURPOSE.

The Tribe finds that assisting qualifying Members with uninsured medical and dental services, procedures, and equipment promotes the general welfare of the Tribe.

99.11.030 PROGRAM ADMINISTATOR.

The Tribe hereby designates the Contract Health Clerk, as Program Administrator.

99.11.040 ALLOWABLE BENEFIT.

Subject to budget availability, the Tribal Council may set maximum program benefits for each qualifying Member.

99.11.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Community Health Program Benefits:

- A. Proof of membership;
- B. Benefit must be for an Eligible Medical or Dental Service; and
- C. Must identify the Vendor, including name, address, and contact information (telephone, fax, and/or email).

99.11.060 ELIGIBLE MEDICAL OR DENTAL SERVICE.

The following is a non-exhaustive list of Eligible Medical or Dental Services:

- A. Vision Care (eye exam, frames);
- B. Hearing Aids;
- C. Orthotic and Diabetic Shoes;
- D. Podiatry Foot Care;
- E. Dental Care (dentures, flippers, bridges)
- F. Emergency Stay (\$100.00 per day maximum/\$500.00 per year maximum)
- G. Lifeline Program Services

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 25 of 38

- H. Health Insurance Premiums
- I. Chiropractic, acupuncture, medical massage
- J. Orthodontia (\$2,000.00 maximum);
- K. Reimbursement of out-of-pocket expenses in connection with Medicare/Medicaid coverage, including premiums, co-payments, deductibles or participation fees.

99.11.070 PAYMENT OF PROGRAM BENEFITS.

Subject to budget availability, if an application is approved, payment of Program Benefits will be made directly to the identified Vendor or on a reimbursement basis.

CHAPTER 12 CANOE REPAIR ASSISTANCE PROGRAM

99.12.010 ESTABLISHMENT OF CANOE REPAIR ASSISTANCE PROGRAM. The Tribal Council hereby establishes the Canoe Repair Assistance Program.

99.12.020 PURPOSE.

The Tribe finds that canoes hold a special cultural and spiritual significance in the life of the Tribe and that assisting Members and their families who have suffered loss or damage to their canoes promotes the general welfare of the Tribe. This Program is intended only to reimburse tribal members for damaged canoes; it is not intended to reimburse for the cost of new canoes or for routine maintenance of currently owned canoes.

99.12.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Tribal Council Treasurer as the Program Administrator.

99.12.040 ALLOWABLE BENEFIT.

Subject to budget availability, the Tribal Council hereby declares a yearly Benefit of up to forty percent (40%) of the value of a new canoe of similar construction for Members.

COMPARABLE VALUES USED TO DETERMINE ASSISTANCE AMOUNTS					
Size:	Strip:	Strip Maximum Allowable Benefit Amount	Dugout:	Dugout Maximum Allowable Benefit Amount:	
SINGLE	\$1,200.00	\$480.00	\$2,400.00	\$960.00	
DOUBLE	\$2,500.00	\$1,000.00	\$3,500.00	\$1,400.00	
SIX	\$8,000.00	\$3,200.00	\$10,000.00	\$4,000.00	
ELEVEN	\$12,000.00 to \$15,000.00	\$4,800.00 to \$6,000.00	\$15,000.00 to \$20,000.00	\$6,000.00 to \$8,000.00	

99.12.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Canoe Repair Assistance Program Benefits:

- A. Applicant must be an enrolled Tribal Member;
- B. Applicant must present proof of ownership of the damaged canoe;
- C. Applicant must present proof of damage to the canoe, including photographs (before repair and after repair), and a detailed invoice of the cost of repairs;
- D. If the applicant desires payment be directly made to a provider of repair service, the name of the vendor, including address, contact information (telephone, fax, and/or email), and amount of payment; and

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 27 of 38 E. After the award of Program Benefits, the applicant must present proof of repair of the lost or damaged canoe (including photographs).

All applications for Canoe Repair Program Benefits must be submitted within thirty (30) calendar days of qualifying loss or damage. All late applications will be denied.

99.12.060 RESPONSIBLE FOR CANOE REPAIR EXPENSES.

The applicant will be responsible for repair expenses and all benefits awarded under this Program must be applied to repair of the damaged canoe. Only one application for Benefits will be approved for each enrolled Tribal Member.

CHAPTER 13 DISASTER RELIEF ASSISTANCE PROGRAM

99.13.010 ESTABLISHMENT OF DISASTER RELIEF ASSISTANCE PROGRAM.

The Tribal Council hereby establishes the Disaster Relief Assistance Program.

99.13.020 PURPOSE.

Since time immemorial, the Tribe and its Members have relied upon its fisheries to provide food and incomes for families. As a result of climate change and other forces, the Tribe's fisheries have suffered catastrophic losses resulting in the Secretary of Commerce declaring commercial fishery disasters, resulting in the release of federal disaster payments to the Tribe.

In an effort to provide disaster relief assistance to affected Members, the Tribal Council hereby establishes this Program to provide limited funds for its affected fishers and families.

99.13.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Tribal Council Treasurer as the Program Administrator.

99.13.040 ANNUAL BENEFIT MAXIMUM.

Subject to budget availability, the Tribal Council will establish an amount for each Member pursuant to the Tribal Council resolution.

99.13.050 ELIGIBILITY CRITERIA.

Applicants must meet the criteria herein and such other criteria established pursuant to the Tribal Council resolution in order to be eligible for Disaster Relief Assistance Benefits:

- A. Be a currently enrolled Tribal Member; and
- B. Have possessed a valid commercial fishing license that was not otherwise suspended or revoked, for the season, year, and species if applicable, in which the fishery disaster was declared.

99.13.060 PAYMENT OF PROGRAM BENEFITS.

Subject to budget availability, if an application is approved, payment of Program Benefits will be made directly to the Member.

CHAPTER 14 PUBLIC HEALTH EMERGENCY ASSISTANCE

99.14.010 ESTABLISHMENT OF PUBLIC HEALTH EMERGENCY ASSISTANCE PROGRAM. The Tribal Council hereby establishes the Public Health Emergency Assistance Program.

99.14.020 PURPOSE.

The Tribal Council has determined that tribal families may require financial assistance during times of public health emergencies because of economic displacement or disruption. Such disruption is particularly acute in rural tribal communities, such as the Nooksack community. This Program is intended to provide financial assistance to all tribal families to assist them during times of public health emergencies.

99.14.030 PROGRAM ADMINISTRATOR.

The Tribe hereby designates the Tribal Council Treasurer as the Program Administrator.

99.14.040 ALLOWABLE BENEFIT.

Subject to budget availability, the Tribal Council shall declare public health emergency assistance when in its discretion the community suffers economic displacement or disruption because of a public health emergency, whether or not there has been such a declaration by state, local or federal authority. The amount and number of rounds of such assistance shall be determined a resolution of Tribal Council during times of public emergency declared by the Nooksack Tribal Health Officer or the General Manager.

99.14.050 ELIGIBILITY CRITERIA.

Applicants must meet the criteria herein and such other criteria established pursuant to the Tribal Council resolution in order to be eligible for Public Health Emergency Assistance Benefits: Be a currently enrolled Tribal Member.

99.14.060 PAYMENT OF PROGRAM BENEFITS.

Subject to budget availability, if an application is approved, payment of Program Benefits will be made directly to the Member or if the Member is a child, to the parent or guardian.

CHAPTER 15 VACCINATION INCENTIVE PROGRAM

99.15.010 ESTABLISHMENT OF VACCINATION INCENTIVE PROGRAM. The Tribal Council hereby establishes the Nooksack Vaccination Incentive Program.

99.15.020 PURPOSE.

The purpose of this program is to encourage eligible tribal members to be vaccinated against the COVID-19 virus and to ensure fairness and privacy in distribution to incentives to fully vaccinated tribal members.

99.15.030 SCOPE AND APPLICABILITY.

All enrolled tribal members are eligible for this program. Each enrolled tribal member is entitled under this program to one (1) monetary incentive payment.

99.15.040 ELIGIBILITY.

- A. Each enrolled tribal member who becomes fully vaccinated at the Nooksack Health Clinic shall automatically receive a one-time incentive payment of ONE THOUSAND DOLLARS (\$1,000.00).
- B. Each fully vaccinated enrolled tribal member who was not vaccinated at the Nooksack Health Clinic must show proof of vaccination to the Tribal Council Secretary in order to be eligible for a one-time incentive payment of ONE THOUSAND DOLLARS (\$1,000.00).
- C. Enrolled tribal members who are not currently vaccinated shall be eligible for a one-time incentive payment of ONE THOUSAND DOLLARS (\$1,000.00) upon showing proof of full vaccination to the Tribal Council Secretary, subject to the deadline in Section 99.15.050(C).
- D. Each enrolled tribal member is entitled to only one monetary incentive payment.

99.15.050 **DISTRIBUTION**.

- A. Initial distribution shall be made by September 2, 2021.
- B. Distributions to eligible tribal members fully vaccinated after the initial distribution date shall be made on the 15th day (or first business day thereafter) of the month after they show proof of vaccination to the Tribal Council Secretary.
- C. Final vaccination (not boosters) should be received by June 30, 2023. All proof of vaccination must be received by the Tribal Council Secretary no later than July 15, 2023. Enrolled Tribal Members who present proof of vaccination after July 15, 2023 shall not be eligible for any monetary incentive payment under this program.

CHAPTER 16 APPEALS

99.16.010 NOTICE OF DENIAL.

If an applicant is deemed ineligible, the Program Administrator shall provide the applicant a Notice of Denial in writing, detailing the basis for the denial and informing the applicant of his or her appeal rights. The Notice of Denial shall be personally served on the applicant or sent to the applicant at his or her last known address by certified mail, return receipt requested.

99.16.020 REAPPLICATION AND RECONSIDERATION.

In the event an application is denied, the applicant may submit another application at a later date or seek reconsideration of the initial application with the Program Administrator.

99.16.030 DECISIONS APPEALABLE.

An applicant may appeal a Notice of Denial of a timely submitted application for Program Benefits to the Program Appeals Board.

- A. Contents of Appeal: An appeal shall state the reasons why the decision denying the application should be reversed and the appeal shall attach a true and correct copy of the Notice of Denial along with the original application and all materials provided at the time of the application.
- B. Service of Appeal: Copies of the appeal shall be personally served or by certified mail, return receipt requested, upon the designated General Manager at P.O. Box 157, Deming, WA 98244 and the Office of Tribal Attorney at P.O. Box 63, Deming, WA 98244.
- C. Deadline to Appeal: Appeals to the designated Program Appeals Board shall be filed within five (5) calendar days after the applicant has been mailed the Notice of Denial. If the applicant has been personally served, he or she shall have two (2) calendar days to appeal the Notice of Denial.
- D. Record on Review: The Program Appeals Board shall only review the evidence the Program Administrator used to make its decision (the record below) and shall not review new evidence or hear new testimony. The standard of review shall be substantial evidence. The Program Appeals Board has the discretion to have oral arguments so long as the timeframes are met.
- E. Written Decision: The designated Program Appeals Board shall issue a written decision within two (2) days of receiving the appeal. The decision of the designated Program Appeals Board shall be final.

99.16.040 PROGRAM APPEALS BOARD.

The Program Appeals Board shall consist of three (3) disinterested Tribal directors appointed by the General Manager.

CHAPTER 17 MISCELLANEOUS

99.17.010 FORFEITURE DEEMED CAUSE OF ACTION.

There shall be a cause of action for Forfeiture of Benefits. All cases for Forfeiture of Benefits shall be commenced in the Nooksack Tribal Court in accordance with tribal law. The Tribe may seek Forfeiture of Benefits in any case that:

- A. the Beneficiary misapplied program funds for an ineligible purpose;
- B. the Beneficiary made a misrepresentation during the application process, which would have resulted in the original application being denied; and
- C. the Beneficiary or the Tribe received notice from any governmental agency that the Benefit was being treated as a resource to the detriment of the Tribe or a Beneficiary.

99.17.020 OFFSETS.

In the event that a Beneficiary owes a valid outstanding debt to the Tribe, the Tribe shall offset the debt owed to the Tribe by the amount of the Program Benefit to be issues. In such cases, the Tribe shall provide the Beneficiary written notice of such offsets.

99.17.030 SAFE HARBOR EFFECTIVE DATE.

Safe harbor treatment shall be afforded to any Program or Benefit that otherwise satisfies the safe harbor rule in the current or unreported taxable period for which the period of limitation on refund or credit under Internal Revenue Code has not expired.

99.17.040 OTHER GENERAL WELFARE PROGRAMS.

Nothing in this Ordinance or the Internal Revenue Code shall limit the Tribe's right to provide Members assistance outside of the safe harbor rules.

99.17.050 FUTURE GUIDANCE.

In the event that federal law (or guidance) is amended, revoked, or superseded, the Tribe shall incorporate by reference any future changes to 26 U.S.C. Section 139E, the guidance provided in Revenue Procedure 2014-35, or the General Test to the extent such changes are more flexible or permissive.

99.17.060 OTHER TAX EXEMPTIONS.

Notwithstanding anything herein to the contrary, the Tribe reserves the right to waive income limits or needs basis criteria, to the extent otherwise applicable, for expenditures that otherwise qualify for tax exemptions including tax exemptions under Titles 25 or 26 of the United States Code so long as the conditions for exemption are met. Without limitation, this includes Member medical benefits exempt under Section 9021 of the Patient Protection and Affordable Care Act of 2010 (Internal Revenue Code Section 139D) and per capita expenses exempt under 25 U.S.C. Sections 1407 and 1408.

99.17.070 DELEGATIONS FOR ADMINISTRATION.

The Tribal Council, acting through the General Manager shall be charged with the responsibility and authority to administer the Programs for Benefits identified herein. Such delegation shall include the

Title 99 General Welfare Ordinance Amended by Res. No. 24-233, Approved on November 5, 2024 Page 33 of 38 responsibility for developing any necessary application (or other) forms and procedures necessary for the full implementation of the Programs identified herein.

99.17.080 NON-DISCRIMINATION OF BENEFITS.

The benefits described herein shall be available to all eligible applicants on an equal and non-discriminatory basis and the distribution of benefits shall not discriminate in favor of tribal councilmembers.

99.17.090 PAYMENT PROCESSING.

The Tribe is not liable for missing, lost, destroyed, mutilated or otherwise unavailable Benefit payment checks and the Tribe will only re-issue if a written request is made within ninety (90) days of original issuance of the benefit payment. Failure to report a benefit payment check as missing, lost, destroyed, mutilated or otherwise unavailable within ninety (90) days of original issuance shall bar a claim for payment or reissuance of a payment.

99.17.100 SUSPENSION OF GENERAL WELFARE BENEFITS.

The application for any currently enrolled Member whose enrollment status is currently subject to a disenrollment proceeding will be processed, and if approved the Benefits withheld, until the disenrollment proceeding is concluded to a final decision by the Tribal Council. Once a final decision by the Tribal Council has been issued, the application will be reviewed and processed in accordance with this Ordinance.

99.17.110 INELIGIBILITY FOR GENERAL WELFARE BENEFITS.

A Member who has submitted a notarized request for voluntary relinquishment shall not be eligible for a General Welfare Benefit.

99.17.120 PRIVACY.

The Tribe maintains all records developed, processed, or otherwise provided as a result of this Ordinance, including records relating to Members' customary practices, religious and traditional beliefs, and other confidential and sensitive matters. These records shall be kept confidential and not released under any circumstance except as required by federal law during a compliance review or examination, and then such disclosures shall be limited to the extent necessary and required by law.

99.17.130 LIMITATION OF BENEFITS.

The Tribal Council, through its annual budgeting process, by resolution or by motion, shall designate those funding sources that are available for the payment of General Welfare Benefits. Notwithstanding anything to the contrary, the General Welfare Benefits authorized hereunder shall be "unfunded" for tax purposes and no Beneficiary shall have an interest in or right to any funds budgeted for or set aside for General Welfare Benefits until actually paid. General Welfare Benefits shall remain assets of the Tribe until distributed.

99.17.140 ANTI-ALIENATION.

General Welfare Benefit payments under this Ordinance are not subject to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, attachment or garnishment by creditors of the Beneficiary.

99.17.150 TIME COMPUTATION.

Whenever a rule requires that an action be taken within a certain number of days, the day the event from which the time limit runs should not be counted, but the last day should be counted, unless it is a day in which the office or Nooksack Tribal Court is closed. If there is a closure on the last day, the deadline will be the first day when the office or Nooksack Tribal Court is open.

99.17.160 SEVERABILITY.

If any provision of this Ordinance, or its application to any person, legal entity or circumstance is held invalid, the remainder of the Ordinance, or the application of the provision to other persons, legal entities, or circumstances, shall not be affected.

99.17.170 AMENDMENTS.

The Council may amend this Ordinance by a majority vote of a quorum at duly called meeting.

99.17.180 SOVEREIGN IMMUNITY.

Nothing in this Ordinance shall be deemed or construed to be a waiver of the sovereign immunity of the Nooksack Indian Tribe, its officials, its entities, or employees acting within their official capacities.

99.17.190 EFFECTIVE DATE.

This Title shall be effective from the date of its approval by the Tribal Council.

CHAPTER 18 SPORTS AND RECREATION ASSISTANCE PROGRAM

99.18.010 ESTABLISHMENT OF SPORTS AND RECREATION GRANT HEALTH SYSTEM CAPACITY BUILDING.

The Tribal Council hereby establishes the Sports and Recreation Grant Health System Capacity Building.

99.18.020 PURPOSE.

The Tribe finds that assisting qualifying Members with the cost associated with participation in Sports and Recreational Activities promotes the general welfare of the Tribe.

99.18.030 PROGRAM ADMINISTATOR.

The Tribe hereby designates the Health Department Operations Manager, as Program Administrator.

99.18.040 ALLOWABLE BENEFIT.

There are set maximum program benefits for each qualifying Member for specific services as outlined in the Sports and Recreation Policy, approved by Council.

99.18.050 ELIGIBILITY CRITERIA.

Applicants must meet the following criteria in order to be eligible for Sports and Recreation Grant Benefits:

- A. Proof of Nooksack Tribal Membership and/or First Generation Lineal Descendency;
- B. Must reside in Washington State;
- C. Must identify the Vendor, including name, address, and contact information (telephone, fax, and/or email);
- D. Must provide a W-9 if payment is issued directly to a new vendor; and
- E. Must provide proof of all Associated costs requested.

99.18.070 PAYMENT OF PROGRAM BENEFITS

Funds paid directly to the applicant, for eligible services, are not subject to income reporting requirements for funds received. Payments of Program Benefits will be made directly to the identified Vendor when appropriate, or occasionally on a reimbursement basis for future events only.

LEGISLATIVE HISTORY

- 1. Approved on October 29, 2015 Resolution No. 15-101
- 2. Amended on December 1, 2015 Resolution No. 15-131
- 3. Amended on September 16, 2016 Resolution No. 16-144
- 4. Amended on May 5, 2017 Resolution No. 17-38
- 5. Amended on February 20, 2019 Resolution No. 19-17
- 6. Amended on February 20, 2019 Resolution No. 19-18
- 7. Amended on July 2, 2019 Resolution No. 19-90
- 8. Amended on July 10, 2019 Resolution No. 19-96
- 9. Amended on July 10, 2019 Resolution No. 19-97
- 10. Amended on December 18, 2019 Resolution No. 19-161
- 11. Amended on May4, 2021 Resolution No. 21-082
- 12. Amended on September 7, 2021 Resolution No. 21-185
- 13. Amended on November 3, 2021 Resolution No. 21-226
- 14. Amended on December 7, 2021 Resolution No. 21-242
- 15. Amended on March 1, 2022 Resolution No. 22-32
- 16. Amended on April 5, 2022 Resolution No. 22-57a
- 17. Amended on January 10, 2023 Resolution No. 23-030
- 18. Amended on January 12, 2024 Resolution No. 24-012
- 19. Amended on May 30, 2024 Resolution 24-095
- 20. Amended on November 5, 2024 Resolution No. 24-233

CERTIFICATION

I, the undersigned do hereby certify that the Nooksack Council is composed of eight (8) members, of which 8 were present, constituting a quorum of a duly called meeting thereof held on the 5th day of November, 2024, and by a majority vote of the Nooksack Tribal Council Resolution #24-233 approves this document as the official version of Title 99, the General Welfare Ordinance of the Nooksack Indian Tribe, for publication.

Dated this 17th day of December, 2024.

RoseMary LaClair, Chairman Nooksack Tribal Council

ATTEST:

Frank Leyva, Secretary Nooksack Tribal Council