

# KEWEENAW BAY INDIAN COMMUNITY

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## 2021 TRIBAL COUNCIL

WARREN C. SWARTZ, JR., President  
GARY F. LOONSFOOT, JR., Vice President  
KIM KLOPSTEIN, Secretary  
TONI J. MINTON, Assistant Secretary  
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RESOLUTION  
KB-026-2021  
Page 1 of 8

## KEWEENAW BAY INDIAN COMMUNITY CORONAVIRUS ECONOMIC IMPACT PAYMENT PLAN

June 2, 2021

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- WHEREAS, the Tribal Council of the Keweenaw Bay Indian Community ("Community") has determined that significant hardships are being experienced by the Community and its members as a result of the COVID-19 pandemic, resulting from, among other things, (1) the necessity for the Community to suspend certain tribal government operations, programs, services, and revenue-raising enterprises and to furlough employees who are members of the Community and members of their families, and (2) the necessity for other area employers to suspend operations and to furlough employees who are members of the Community and members of their families; and
- WHEREAS, the Tribal Council believes it is imperative and will promote the general welfare of the Community and its members to distribute funds to or for the benefit of its members on an emergency basis during the COVID-19 pandemic to assist adult Community members who reside in Baraga, Marquette, or Ontonagon Counties in making necessary payments for food, housing, utilities, and other living expenses for themselves and their family members; and
- WHEREAS, on September 26, 2014, the U.S. federal 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 Tribal Council has determined that it is necessary to provide the emergency distributions to or for the benefit of adult Community members who reside in Baraga, Marquette, and Ontonagon Counties on a nontaxable basis in accordance with the requirements of the federal Tribal General Welfare Exclusion Act of 2014, thereby preserving the availability of tribal funds for use in addressing the many anticipated and unanticipated needs of the Community and its members during the COVID-19 pandemic; and

KEWEENAW BAY INDIAN COMMUNITY  
CORONAVIRUS ECONOMIC IMPACT  
PAYMENT PLAN

---

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*;

WHEREAS, the Coronavirus State and Local Fiscal Recovery Funds is a program authorized by the American Rescue Plan Act (“Act”). This initiative provides \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery; and

WHEREAS, the Community has received funds through the Coronavirus State and Local Fiscal Recovery Funds Program and determines that it is necessary and appropriate to allocate a portion of those funds for a one-time distribution for adult members of the Community.

NOW, THEREFORE, BE IT

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

I. Establishment of the Program.

The Tribal Council hereby establishes the Coronavirus Relief Fund General Welfare Support Program (the “Program”).

II. Purpose of the Program.

- A. The purpose of the Program is to provide financial assistance to Adult Tribal Members to assist them during the COVID-19 pandemic in making necessary payments for food, housing, utilities, and other living expenses.
- B. The Tribal Council is recognized by the United States as having the sovereign authority to provide certain benefits to its 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 applicants applying for benefits under the Program, (ii) provide guidance to staff administering the Program, and (iii) ensuring consistency with the Tribal General Welfare Exclusion Act and relevant Internal Revenue Service guidance.

III. The Need for the Program.

The Tribal Council hereby finds and determines that:

KEWEENAW BAY INDIAN COMMUNITY  
CORONAVIRUS ECONOMIC IMPACT  
PAYMENT PLAN

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- A. The Program is needed to assist Adult Tribal Members during the COVID-19 pandemic in making necessary payments for food, housing, utilities, and other living expenses.
- B. The benefits provided under the Program shall be made from the Coronavirus State and Local Fiscal Recovery Funds Program payment that the U.S. Treasury distributed to the Community on May 21, 2021.
- C. In establishing the Program, the Community does not intend to alleviate the U.S. government of its treaty and trust responsibilities to provide funding for the general welfare of Community members. Nothing contained in this Program policy shall be considered as a waiver of the Community's right to seek and receive other federal funds for the benefit of Community 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 a cash payment payable by check.
- B. Benefits provided from the Program 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. Accordingly, said benefits shall not be includable as income by any government agency.
- C. Adult Tribal Members should not include Program benefits as reportable income for any purpose.
- D. The Community shall provide assistance on a case-by-case basis to any Adult Tribal Member who is subject to investigation or audit by any government agency in connection with Program benefits.
- E. Adult Tribal Members who meet the eligibility requirements will receive a one-time benefit of \$2,500, which the Tribal Council has determined to be an appropriate level of nontaxable emergency support at this time, given the available resources and other needs within the Community, to assist the Adult Tribal Members in addressing their needs for food, housing, utilities, and other living expenses for themselves and members of their families.

V. Funding of the Program.

The Program shall be funded by the Coronavirus State and Local Fiscal Recovery Funds Program payment that the U.S. Department of Treasury distributed to the Community.

VI. Program Eligibility Requirements.

- A. *Eligibility.* Benefits provided from the Program shall be available to Adult Tribal Members.
- B. *Definition of Adult Tribal Member.* For purposes of determining benefit eligibility for the Program, an "Adult Tribal Member" is a Community member who:

KEWEENAW BAY INDIAN COMMUNITY  
CORONAVIRUS ECONOMIC IMPACT  
PAYMENT PLAN

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1. is age 18 years or older as of May 1, 2021; and
2. resides in Baraga, Marquette, or Ontonagon Counties as of May 1, 2021 and retains said residency as of the date Program benefits are paid.

C. *Definition of Reside.* “Reside”, “Residence”, or “Residency” is defined as:

1. the address where an Adult Member lives which is said Member’s true, fixed home and principal place of living, and
2. the address which said Member intends to return whenever absent for a very short term.

D. *Single Residence Requirement.* For purposes of receiving Program benefits, an Adult Tribal Member has only one residence, 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 benefits, consideration must be given to where the Member works, where their children (if any) attend school, and if the Member is married, where the spouse works.

E. *Adult Tribal Members in College or University.* If an Adult Tribal Member is a college or university student, they must be (1) a full-time student on May 1, 2021 and (2) currently maintaining a residence in Baraga, Marquette, or Ontonagon Counties.

1. The address that an Adult Tribal Member in college or university utilizes for Federal Financial Aid shall be the address of residence for said students. A copy of said FFA form may be requested as proof. Said Member must provide a course schedule or certification from their college or university proving that they are maintaining a full-time course load.

F. *Adult Tribal Members in the Community’s Housing.* If an Adult Tribal Member indicates that their residence is within a Community Housing Department unit, they must be a party to the lease as evidence that said address is their residence.

G. *Proof of Residence.* An Adult Tribal Member seeking Program benefits must provide acceptable documentation as proof of residence in either of the approved counties as of May 1, 2021 through the date of Program benefit payment.

1. Acceptable documentation shall include:
  - a. Utility bills,
  - b. Mortgage documents or other proof of home ownership,
  - c. School records, including receipts, class schedules, and report cards,
  - d. Rental or lease agreements,

KEWEENAW BAY INDIAN COMMUNITY  
CORONAVIRUS ECONOMIC IMPACT  
PAYMENT PLAN

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- e. Payroll records,
  - f. Current homeowners or automobile insurance bills or other proof of insurance,
  - g. U.S. Postal Service change of address confirmation form,
  - h. U.S. or Michigan State social welfare institution letter or statement indicating applicant is a client or resident of the facility,
  - i. U.S. or Michigan State tax return,
  - j. Michigan State driver's license or identification card,
  - k. Claiming of a Homestead Tax Credit for a certain residence.
2. Notes and letters from family members are not acceptable documentation for proof of residence.
- H. *Military Residence.* Adult Tribal Members who are presently serving in the military who were residing in either county before joining are eligible. This also includes Members who have a spouse in the military and meet the same requirements. Verification such as an Active Duty Military ID or a copy of their current Military Orders may be required. Children whose parents are currently serving and are over the age of 18 are also eligible, if they are either in high school or attending college.
- I. *Elder Residency.* Members who have moved out of Baraga, Marquette, or Ontonagon County for reasons beyond their control to a nursing home or adult foster care home for example, will be eligible for Program benefits.
- J. *Address Consistency.* If the member has made application to any Community program, the address, as well as the residents listed, must be consistent. Open service cases such as DHS, WIC, the Housing Department, LIHEAP, GA, TSS or Probation will also be considered as proof of residency.
- K. *Incarcerated Members.* Incarcerated Adult Tribal Members are eligible for Program benefits under certain circumstances. If an Adult Tribal Member is currently in jail, their residence as of March 20, 2021 will be where it was prior to their incarceration. However; if said Member is in prison they are ineligible for Program benefits due to the fact that needs are being satisfied by the prison.
- L. *Homeless Members.* "Homeless" will be defined as an individual who lacks housing, including an individual whose primary residence during the night is a supervised public or private facility that provides temporary living accommodations, who is a resident in transitional housing, or may live on the streets; stay in a shelter, mission, single room occupancy facility, abandoned building or vehicle; or in any other unstable or non-

KEWEENAW BAY INDIAN COMMUNITY  
CORONAVIRUS ECONOMIC IMPACT  
PAYMENT PLAN

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permanent situation. The individual may be considered homeless if, due to economic conditions, they are forced to stay with a series of friends and/or extended family members. If an Adult Tribal Member is currently homeless, to be eligible they must verify their circumstances and be working with the Community Assistance Program Director or the Social Services Department, or the Housing Department.

- M. *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 Community members generally.

VII. Program Administration.

- A. The Community's Enrollment Director shall act as the Benefits Coordinator of the Program and shall work with the Program Committee as appointed by employment position by the Tribal Council.
- B. The Benefits Coordinator shall have the authority to make determinations in accordance with this Policy as to the eligibility of individuals to receive the one-time distribution. 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 for the one-time emergency distribution, 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 directed by the Tribal Council.
- 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. Funds from the Coronavirus State and Local Fiscal Recovery Funds Program will be dispersed June 28 via US Mail. The Tribal Council reserves the right to modify the date herein.

VIII. Disputes as to Eligibility.

- A. All disputes as to the eligibility of an individual to receive the one-time emergency distribution 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 Program Committee.
- B. A recipient of the one-time emergency distribution may be required to forfeit their eligibility or re-pay the distribution where it is determined that the recipient has misrepresented their eligibility.

KEWEENAW BAY INDIAN COMMUNITY  
CORONAVIRUS ECONOMIC IMPACT  
PAYMENT PLAN

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- C. In the event a member was not approved for Program benefits by the Program Committee, documentation as required in this Policy will be accepted up to 30 days following the date of benefit distribution. The Program Committee will review the documentation within five (5) business days and determine if the member meets the requirements outlined in this Policy. If a majority of the Program Committee agrees that the member has proven they meet the Guidelines, benefits will be issued. If a majority of the Program Committee does not believe that the member meets the requirements of this Policy, the member will have one more opportunity to provide the needed documentation. If they still have not proven to the Program Committee that they satisfy the requirements of this Policy and the Program Committee denies their benefits, this decision will be final.

IX. No Alienation of Beneficial Interest.

In no event shall any beneficial interest in the one-time emergency distribution be anticipated, alienated, inherited, or assigned by or to any third party by the Program participant. The eligibility of any individual to receive the one-time emergency distribution 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 yet unpaid payment of the emergency distribution may be applied by the deceased Member'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 the Program, or to terminate the Program, without prior notice to any individual.

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 provided to Adult Tribal Members shall be resolved in favor of the Community and said Members and deference shall be afforded the Community and said Members regarding the administration of this policy.

Approved on the 2nd day of June, 2021 by the Tribal Council of the Keweenaw Bay Indian Community.

KEWEENAW BAY INDIAN COMMUNITY  
CORONAVIRUS ECONOMIC IMPACT  
PAYMENT PLAN

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**RESOLUTION**

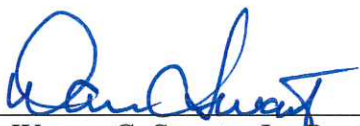
**KB-026-2021**

Page 8 of 8

**CERTIFICATION**

We, Warren C. Swartz, Jr., President and Kim Klopstein, Secretary of the Keweenaw Bay Indian Community, do hereby certify that this Resolution No. KB-026-2021 to be a true and exact copy as approved by the Tribal Council of the Keweenaw Bay Indian Community at a duly called meeting held on June 2, 2021 there being a quorum present, by a vote of: 8 In Favor, 2 Opposed, and 0 Abstentions, as follows:

Vice President, Gary F. Loonsfoot, Jr.:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
Secretary, Kim Klopstein:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
Assistant Secretary, Toni J. Minton:	AYE	NAY	ABSTAIN	<u>NOT PRESENT</u>
Treasurer, Doreen G. Blaker:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
Councilperson, Robert R.D. Curtis, Jr.:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
Councilperson, Eddy Edwards:	AYE	<u>NAY</u>	ABSTAIN	NOT PRESENT
Councilperson, Dale F. Goodreau:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
Councilperson, Randall R. Haataja:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
Councilperson, Susan J. LaFerner:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
Councilperson, Rodney Loonsfoot:	AYE	<u>NAY</u>	ABSTAIN	NOT PRESENT
Councilperson, Don Messer:	<u>AYE</u>	NAY	ABSTAIN	NOT PRESENT
President, Warren C. Swartz, Jr.:	AYE	NAY	ABSTAIN	NOT PRESENT
	(If Required)			



Warren C. Swartz, Jr., President



Kim Klopstein, Secretary