

TITLE 45
LUMMI NATION CODE OF LAWS
GENERAL WELFARE CODE

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Enacted: Resolution #

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TITLE 45
LUMMI NATION CODE OF LAWS
GENERAL WELFARE CODE

**Chapter 45.01 Purpose, Construction,
Intent and Ratification**

45.01.010 Title

This Title shall be known as the General Welfare Code.

45.01.020 Authority

This Title is promulgated pursuant to the powers vested to the Lummi Indian Business Council, hereinafter referred to as the LIBC, in the Constitution and Bylaws as amended, of the Lummi Tribe of the Lummi Reservation of Washington.

45.01.030 Purpose and Construction

(a) Traditionally, the Lummi Nation has provided assistance that promotes the general welfare and best interests of the Tribe. The LIBC recognizes that creating a General Welfare Code will benefit the Nation and Tribal members by protecting essential and cultural needs for living and it will enhance the services that are provided by Tribal government programs to meet these needs. As a sovereign nation, the Lummi Nation has a right to provide assistance on a non-taxable basis, in accordance with the Tribal General Welfare Act of 2014.

(b) The people of the Lummi Nation believe in caring for each other and supporting each other's needs through assistance with housing, assistance with becoming a productive and contributing citizen through educational attainment, assistance in caring for one another, especially to the elders and disabled individuals of the Lummi Nation, assistance with covering the basic costs of living, and assistance with carrying-on our traditional, cultural, spiritual and religious beliefs that are sacred to our way of life.

(c) The General Welfare Code reflects guidance under the Internal Revenue Service General Welfare Exclusion safe harbor rules appearing in Internal Revenue Service Revenue Procedure 2014-35 and the Tribal General Welfare Exclusion Act of 2014, codified at 26 U.S.C. 139E.

(d) Of paramount importance to the Lummi Nation, is that this Title ensures the general welfare exclusion of ceremonial activities from being included in gross income, is protected, broadly defined and implemented only by the Lummi Nation. Since time immemorial the Lummi Nation has practiced, protected, preserved, encouraged and strengthened its culture and people. The enactment of this Title is a significant and important step to protect, develop and encourage the continuation of those activities.

(e) This Title shall be liberally construed to give full effect to the objectives and purposes for which it was enacted.

45.01.040 Intent

(a) The Lummi Nation took a leadership role in the creation and enactment of the Tribal General Welfare Exclusion Act of 2014, recognizing that the Lummi Nation worked too hard to provide assistance for the Lummi people to have some of those general welfare benefits taken away through taxation. It is the intent of this Title to determine General Welfare Exclusion programs that protect benefits provided to Recipients to support basic and cultural needs. The General Welfare Exclusion programs may either be, and/or a variation of:

- Income-based needs
- Community-based needs
- Individual-based needs
- Traditional-based needs
- Cultural-based needs

All of these needs are important for tribal sovereignty, self-determination, and

preserving, promoting, and protecting our Sche Lang en (way of life).

(b) This Title is enacted to provide assistance that promotes the General Welfare of the Lummi Nation. This Title provides a framework for Approved Programs to follow to ensure compliance with the General Welfare Doctrine and 26 U.S.C. 139E. Moreover, under this Title, the following benefits shall be treated as non-taxable:

- (1) Benefits that satisfy the requirements for exemption under 26 U.S.C. 139E;
- (2) Benefits that are provided under the Internal Revenue Service Safe Harbor Program;
- (3) Benefits that qualify for exclusion under the Internal Revenue Service General Test; or
- (4) Benefits that meet another express exemption under federal law or other recognized exemptions.

45.01.050 Ratification of Prior Acts

Since time immemorial, the Lummi Nation has practiced inherent sovereignty and self-determination through providing assistance to tribal members in ways that ensure their well-being and basic needs are met so the Lummi Nation can continue to practice our Sche Lang en (way of life). This Title shall not be construed as creating new general welfare assistance rights but is intended to codify existing procedures used by the Lummi Nation to administer its general welfare assistance. Any such assistance prior to enactment of this Title is hereby ratified and confirmed as general welfare assistance provided pursuant to the authority of the Lummi Nation's Constitution and Bylaws. As of the date of the enactment of this Title, all general welfare assistance ratified and confirmed under this section shall be required to comply with this Title, including the requirement of being designated as an Approved Program.

Chapter 45.02 Definitions

45.02.010 Definitions

When a term is not defined in this Title, it shall be given its ordinary meaning. Terms used in this Title, and in policies or regulations adopted under it, shall have the following meaning except where otherwise defined within this Title or where the context clearly indicates otherwise:

(a) "Approved Program or Program" means any program(s) to provide general welfare assistance that is intended to qualify for treatment under the General Welfare Exclusion and this Title, which is adopted as a program by resolution of the LIBC. Programs created in accordance with this Title must be attached as a separate document to the LIBC resolution approving the Program. A Program or Approved Program shall not fail to be treated as an LIBC government program under this Title solely by reason of the program being established by LIBC custom or practice.

(b) "Benefits" means any Approved Program assistance, including payments, which are provided pursuant to this Title that qualify for non-taxable treatment under the General Welfare Exclusion. Benefits may be provided directly or indirectly, by payment or reimbursement, or in cash or in property.

(c) "Ceremonial Activities" means those activities that promote, transmit, preserve, continue and secure the traditional cultural and spiritual practices of the person, the family, the extended families, the tribal and intertribal social collectives. Ceremonial Activities shall be determined by the LIBC, in its sole discretion based on all the facts and circumstances, including but not limited to sacred cultural and traditional practices, taking into account needs unique to the Lummi Nation as well as the social purpose being served by the particular benefit.

(d) "Compensation" for services should reflect that qualifying Programs are not disguised employment. However, this shall not prevent the Lummi Nation from structuring Programs with community service ties so long as such ties are consistent with the General Welfare Exclusion.

(e) “Constitution” means the Constitution and Bylaws, as amended, of the Lummi Nation.

(f) “Dependent” means the meaning given by 26 U.S.C. 152, without regard to subsections (b)(1), (b)(2), and (d)(1)(B).

(g) “Disability or Disabled” means for the purposes of this Title shall refer to the inability of an individual to care for themselves due to physical or mental limitations and shall be determined in accordance with Tribal law.

(h) “General Test” means any assistance will be treated as meeting the General Test under the General Welfare Exclusion if the Benefit is:

- (1) Paid by or on behalf of the Lummi Nation;
- (2) Under a social benefit Program;
- (3) Based on either needs of the Lummi Nation community itself or upon individual needs of the recipient (which need not be financial in nature);
- (4) Not compensation for services

(i) “General Welfare Exclusion” means any benefits shall be treated as non-taxable under federal law so long as it satisfies the requirements for exclusion under 26 U.S.C. 139E, it is provided under a Safe Harbor Program, or it meets the General Test.

(j) “General Welfare Need” is a need, in the sole discretion of the LIBC, which must be met to ensure the Tribe’s longevity as a self-governing Indian tribe, and includes but is not limited to needs in the areas of health, education, self-sufficiency, self-determination, the maintenance of culture and tradition, entrepreneurship, and employment.

(k) “Indian General Welfare Benefit” means a Program adopted by the LIBC following the general criteria under 26 U.S.C. 139E and this Title.

(l) “Lavish” or “Extravagant” shall have the meaning determined by the LIBC, in its sole discretion based on all facts and circumstances,

including but not limited to sacred cultural and traditional practices, taking into account needs unique to the Lummi Nation as well as the social purpose being served by the particular Benefit.

(m) “LIBC” means the Lummi Indian Business Council, the duly constituted governing body of the Lummi Nation by the authority of the Constitution and Bylaws, as amended, of the Lummi Tribe of the Lummi Reservation, Washington.

(n) “Qualified Nonmember” means those persons that are not a Tribal Members and are a spouse, former spouse, legally recognized domestic partner or former domestic partner, descendant, or dependent of a Tribal Member. The LIBC may expand this definition through regulations set by the LIBC in accordance with Section 45.03.040. Programs may but are not required to cover Qualified Nonmembers.

(o) “Recipient” means any Tribal Member or Qualified Nonmember entitled to receive a Benefit in accordance with specific Approved Program requirements.

(p) “Safe Harbor Program” means a Program that meets the Safe Harbor requirements set forth in this Title and Internal Revenue Service Revenue Procedure 2014-35, as amended. Need shall be presumed for Benefits provided under a Safe Harbor Program.

(q) “Title” means Title 45, the General Welfare Code of the Lummi Code of Laws.

(r) “Tribal Member” means any person who is a duly enrolled member of the Lummi Nation.

Chapter 45.03 General Welfare Exclusion Programs

45.03.010 Indian General Welfare Benefits (26 U.S.C § 139E)

(a) Indian General Welfare Benefits Programs that meet the following general criteria for exemption under 26 U.S.C. 139E shall be treated as non-taxable Benefits under the General Welfare Exclusion without the Recipient having to demonstrate individual need.

(1) The Program is administered under specified written policies and does not discriminate in favor of the members of the LIBC;

(2) Benefits are available to any Recipient who meets such policy requirements, subject to budgetary constraints;

(3) Benefits are for the promotion of the general welfare;

(4) Benefits are not Lavish or Extravagant under the facts and circumstances as determined by the LIBC; and

(5) Benefits are not compensation for services.

(b) Ceremonial Activities: Ceremonial Activities and 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 and individual need is presumed.

45.03.020 Safe Harbor Programs

Programs that meet the following general criteria for safe harbor treatment, and provide qualifying safe harbor Benefits, shall be treated as non-taxable Benefits under the General Welfare Exclusion without the Recipient having to demonstrate individual need.

(a) General criteria for Safe Harbor treatment is as follows:

(1) The Benefit is provided under a specific Approved Program of the LIBC;

(2) The Program has written policies specifying how individuals may qualify for the Benefit;

(3) The Benefit is available to any Recipient(s) who satisfies the Program policies, subject to budgetary restraints;

(4) The distribution of Benefits from the Program does not discriminate in favor of the LIBC;

(5) The Benefit is not compensation for services; and

(6) The Benefit is not Lavish or Extravagant under the facts and circumstances, as determined by the LIBC.

(b) Specific Safe Harbor Benefits: The following Benefits may be provided under a Safe Harbor Program. The Benefits listed in the parenthetical language herein are illustrative only, rather than an exhaustive list. Thus, a Benefit may qualify for exclusion from gross income as a Safe Harbor Program even though the Benefit is not expressly described in the parenthetical language herein, provided that it meets all other requirements of Revenue Procedure 2014-35 (as may be amended):

(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, or sanitation service, safety issues (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 and replacement);

(D) Pay utility bills and charges (including, but not limited to, water, electricity, gas, and basic communications services such as phone, internet, and cable);

(E) Pay property taxes or make payments in lieu of taxes (PILOTs) for principal residences.

(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 reached age 55 or are mentally or physically disabled (as defined under applicable law, including, but not limited to, tribal government disability codes or laws) that provide:

(A) Meals through home-delivered meal 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 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, those on 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.

(5) Other qualifying benefit programs. Programs to:

(A) Pay transportation costs such as rental cars, substantiated mileage, and fares for bus, taxi, and public transportation between an Indian reservation, service area, or service unit area and facilities that provide essential

services to the public (such as medical facilities and grocery stores);

(B) Pay for the cost of transportation, temporary meals, and lodging of an individual while he or she is receiving medical care away from home;

(C) Provide assistance to individuals in exigent circumstances (including, but not limited to, victims of abuse), including, but not limited to, the costs of food, clothing, shelter, transportation, auto repair bills, and similar expenses;

(D) Pay costs for temporary relocation and shelter for individuals displaced from their homes (including, but not limited to, situations in which a home is destroyed by a fire or natural disaster);

(E) Provide assistance for transportation emergencies (for example, when stranded away from home) in the form of transportation costs, a hotel room, and meals; and

(F) Pay the cost of nonprescription drugs (including but not limited to traditional Indian tribal medicines).

(c) Non-Safe Harbor Programs: Nothing in this Title or the Internal Revenue Service safe harbor guidance shall limit the Lummi Nation's right to provide Benefits through Programs that are consistent with this Title and its purposes and objectives, but are different from the Safe Harbor Program examples described in this Section.

45.03.030 General Test Programs

Programs that do not qualify for non-taxable treatment under 26 U.S.C. 139E or under an Internal Revenue Service Safe Harbor will nonetheless be treated as non-taxable if Program Benefits meet the General Test for treatment under the General Welfare Exclusion. The Lummi Nation reserves the right to provide community-based Programs and Programs based on nonfinancial need under the General Test that are not individually means tested. Means testing can distort the Lummi Nation's cultural and community

values and for purposes of the General Test only, needs must be shown in one of the following ways to address the Lummi Nation's General Welfare Need:

(a) Individual Needs. Certain Programs may be based on individual need, rather than the overall need of the Lummi Nation. For these Programs, the LIBC may establish income and/or other types of individual need guidelines unique to the Lummi Nation or the Programs may utilize readily available guidelines used by State or Federal programs to demonstrate individual or family need. When individual or family need must be shown, the Program may take into account the individual circumstances or extraordinary need to overcome presumptions based on income alone.

(b) Community Needs. Certain Programs may be based on community needs, which are so important to the self-determination, culture and traditions of the Lummi Nation that Benefits are deemed necessary to address the identified community need regardless of income or wealth. Programs may address community needs or a combination of community and individual based needs. The need should be guided by Lummi traditional and cultural values based on the facts and circumstances of the need.

45.03.040 Eligibility and Additional Rules

(a) Eligibility for Benefits shall be limited to Tribal Members and Qualified Nonmembers. Approved Programs may limit Benefits to an identified group of Tribal Members and Qualified Nonmembers.

(b) Programs comprising descriptions, including eligibility rules and limitations, may be presented to the LIBC for approval in accordance with this Title. In the absence of specific requirements to the contrary, all Programs shall be deemed to incorporate eligibility criteria that complies with 26 U.S.C. 139E.

(c) Only those Programs approved by LIBC resolution shall be considered to be in force and effect. The LIBC may by resolution include, but shall not be limited to, adopting standard

minimum Program requirements, additional eligibility rules and limitations, regulations, application forms, procedures, administrative appeal processes for all Programs under this Title so long as they are consistent with this Title and federal laws governing General Welfare Exclusion.

Chapter 45.04 Budget Availability, Non-Resource Designation and Anti-Alienation

45.04.010 Budget Availability

This Title and the Programs and Benefits established and provided under it are subject to Title 28, Budget and Finance Code. All Programs and Benefits under this Title are based on budget availability and are paid from tribal dollars generated to further the self-sufficiency of the Lummi Nation and its members.

45.04.020 Non-Resource Designation

The Lummi Nation does not guarantee Benefits under this Title. Benefits shall not be treated as a resource or asset of a Recipient for any purpose; and no Recipient shall have an interest in or right to any funds budgeted for or set aside for Approved Programs until paid. The LIBC reserves the right to cancel, adjust, modify or revoke any Benefit treated as a resource of the Recipient. The Approved Programs shall be administered at all times to avoid triggering of the doctrines of “constructive receipt” and/or “economic benefit.”

45.04.030 Anti-Alienation

Unless authorized by this Title, a Recipient’s eligibility for and receipt of a Benefit under this Title is not subject to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, attachment or garnishment by creditors of the Recipient.

Chapter 45.05 Administration, Benefits Processing and Payments

45.05.010 General Welfare Code Administration

The LIBC General Manager is delegated the responsibility to carry out this Title. The LIBC General Manager shall be authorized to develop regulations, policies and procedures to implement this Title, so long as they are consistent with this Title and any additional requirements set by the LIBC in Section 45.03.040.

45.05.020 Benefits Processing and Payments

(a) Benefits processed pursuant to Programs shall be processed in accordance with the approved policies and procedures of the LIBC Accounting/Finance Office.

(b) The Lummi Nation and its Programs are not liable for missing, lost, destroyed, mutilated or an otherwise unavailable Benefit payment and it will only re-issue Benefit payments if it is requested within ninety (90) calendar days of the original issuance of the benefit payment. A failure to report a Benefit payment as missing, lost, destroyed, mutilated or otherwise unavailable within ninety (90) calendar days of original issuance shall bar a claim for payment and reissuance of a payment. A person may reapply for a new Benefit if they are denied payment or reissuance of a Benefit under this section. Reapplication does not guarantee issuance of a particular Benefit.

Chapter 45.06 Limited Use of Benefits Payments, Offsets, Complaint, and Consent

45.06.010 Limited Use of Benefits Payments

Where applicable, a Benefit must be used for the purpose stated in the Approved Program. In the event that a Benefit is used or pledged for a purpose inconsistent with the purpose set forth in the Approved Program, or the applicant made misrepresentations in the application that would have resulted in the original application being denied, the provisions of Section 45.06.020 of this Chapter shall apply.

45.06.020 Offsets, Complaint, and Consent

(a) The LIBC or its designee is authorized to offset any other payments owed to a Recipient

if such an offset is necessary to secure repayment of a welfare assistance benefit in accordance with this Chapter.

(b) If an offset is not available, the LIBC may file a complaint against the Recipient in the Lummi Tribal Court seeking repayment of the Benefit.

(c) As a condition of receiving any Benefit under this Title, all Tribal Members and Qualified Nonmembers shall consent to offsets described in 45.06.020(a) and consent to the personal jurisdiction of the Lummi Tribal Court over the Recipient for the purposes of seeking repayment under 45.06.020(b). All Approved Program's application forms shall contain the consents described in this paragraph.

Chapter 45.07 Administrative Appeals

45.07.010 Program Administrative Appeals

Each Program shall include an administrative appeal process for those Tribal Members or Qualified Nonmembers who are denied Benefits. Under 45.03.040 of this Title, the LIBC may by resolution adopt administrative appeals processes for Programs which may modify or supersede Program administrative appeals procedures. Programs must include in each application packet a description of the Program's administrative appeal process.

Chapter 45.08 General Provisions

45.08.010 Non-Discrimination of Benefits

The Benefits provided under this Title 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 members of the LIBC.

45.08.020 Eligibility for Other Programs not Affected

(a) The purposes and intent for which this Title was enacted are not being fulfilled when Tribal Members or Qualified Nonmembers do not apply for Benefits, are penalized for having received Benefits by other assistance programs, or do not apply for other available assistance programs because a Benefit is a barrier rather than a path. Therefore, the Benefits provided under this Title shall not affect any Recipient's eligibility or reduce any other resources, benefits or other assistance provided by the Lummi Nation, other tribes, states and federal programs. The Benefits should not be considered as income or other resources for those programs.

(b) Where the laws or requirements of other tribes, states and the federal government unavoidably require the Benefit to be considered, the applicable program must take into account the Tribal General Welfare Exclusion Act of 2014, 26 U.S.C. 139E and this Title before making a decision that affects the Recipient's eligibility or reduces an amount received.

45.08.030 Severability

If any paragraph, section, clause, or provision of this Title, is declared invalid by a court of competent jurisdiction for any reason, that paragraph, section, or provision shall be severed from the remainder of this Title and the validity of the remainder of this Title shall not be affected by such decision.

45.08.040 Sovereign Immunity Preserved

Nothing in this Title shall be deemed, construed, interpreted, or implied to have waived, or authorized the waiver of, the sovereign immunity of the Lummi Nation or any of its entities, enterprises, instrumentalities, agencies, organizations, departments, tribally owned corporations, or political subdivisions, officers, agents, or employees.

45.08.050 Federal Treaty and Trust Obligations

(a) The Lummi Nation reserves the right to provide Benefits in circumstances where federal funding is insufficient to operate federal programs designed to benefit Recipients and

when federal funding is insufficient to adequately and consistently fulfill treaty and federal trust obligations.

(b) The Lummi Nation's adoption of Approved Programs is not intended to relieve or diminish the federal government of its treaty, funding and trust responsibilities. Nothing herein shall waive the Lummi Nation's right to seek funding shortfalls or to enforce the treaty and trust rights of the Lummi Nation and its members. The Lummi Nation shall be entitled to government-to-government consultation and coordination rights in regard to this Title with the federal government.

45.08.060 Records and Privacy

(a) Records maintained regarding sensitive Tribal and Recipient matters, including Tribal customs, religions and traditions shall be confidential from third party disclosures to the fullest extent permitted by law. If information is requested by the Internal Revenue Service or other government agencies or third parties during a compliance review or examination, disclosures shall be limited to the extent necessary and required by law pending an effort to address such requests through consultation on a government to government basis. Confidential information shall not be shared in a manner that would result in additional disclosures. For example, disclosures that may be subject to the Freedom of Information Act.

(b) Information received by the LIBC through Approved Programs is protected under the following disclosure rules:

(c) Public Information. Nothing in this section is intended to prevent the publication or disclosure of the names and addresses of Recipients or general information which is otherwise in the public record or generally available to the public upon the making of a reasonable inquiry.

(d) Non-Disclosure. Information supplied by a Recipient in response to a request or included in any application or form required to be completed to receive Benefits under this Title or obtained in the course of a compliance

examination shall not be disclosed without the consent of the person or other lawful exception.

(e) Lawful Exceptions. It shall be unlawful for an employee or former employee of any Approved Program to reveal any information contained in an application, or other form or any reveal other information about any Recipient acquired as result of their employment by the LIBC through Approved Programs except:

(1) to an authorized representative of the Recipient;

(2) to an employee of the government of the Lummi Nation or a member of the LIBC authorized to obtain such information for use in connection with a governmental function of said employee or member of the LIBC; provided that it shall be unlawful for the employee or member of the LIBC to reveal said information except as permitted in this paragraph;

(3) in any administrative or judicial proceeding to enforce any act or to collect repayment of Benefits improperly paid to or used by any Recipient;

(4) in compliance with an order of any court of competent jurisdiction in which the information sought is material to the inquiry; and

(5) in statistical releases which do not identify a specific recipient or otherwise disclose information therein as being applicable to any single Recipient.

(f) Contractors: For the purposes of this paragraph "employee" includes any person whose services have been engaged who will be working with information related this Title; provided that such person agrees under contract to be bound by the provisions of this paragraph.

(g) Fine or penalty. Any employee or LIBC member who violates any of the provisions of this section may be subject to fines and penalties as may be approved by LIBC resolution.

(h) Compliance. Any Approved Program may further restrict disclosure of information within the Approved Program and will establish procedures for compliance with this section.

45.08.070 General Welfare Exclusion Effective Date

General Welfare Exclusion treatment shall be afforded to any Program or Benefit that otherwise satisfies the requirements of this Title for any taxable period for which the period of limitation on refund or credit under 26 U.S.C. 6511 has not expired.

45.08.080 Governing Law

All the rights and liabilities associated with the enactment of this Title, or the Benefits made hereunder, shall be construed and enforced according to the laws of the Lummi Nation and applicable federal law.

45.08.090 Amendments

Amendments to this Title shall be subject to the process outlined in Title 27 Administrative Code of the Lummi Nation Code of Laws. Notwithstanding the foregoing, in the event applicable federal law or guidance is amended, revoked, or superseded, the Lummi Nation 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. The amendments may be adopted by the LIBC at a regular or special meeting.