

# **REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES**

## **Chapter TP 7-325**

### **National Emergency COVID-19 Response Policy and Assistance Program Authorization**



April 21, 2020

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

Chapter TP 7-325

National Emergency COVID-19 Response Policy and Assistance Program Authorization

**Index**

<b><u>Text</u></b>	<b><u>Page</u></b>
SECTION 1: PURPOSE	2
SECTION 2: BACKGROUND AND INTENT	2
SECTION 3: DEFINITIONS	2
SECTION 4: DELEGATED AUTHORITY	3
SECTION 5: AUTHORIZED PROGRAMS AND SERVICES	3
SECTION 6: ELIGIBILITY	3
SECTION 7: PROGRAM PRIORITIES AND EXPECTATIONS	3

# REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

## Chapter TP 7-325

### National Emergency COVID-19 Response Policy and Assistance Program Authorization

#### SECTION 1: PURPOSE

The purpose of this policy is to respond to the National Emergency declared on March 13, 2020 in response to COVID-19, and the national, state and local actions necessary to protect the American people from the pandemic. This policy provides temporary measures to ensure the general welfare of the Redding Rancheria and its members by ensuring resources to meet basic household needs during a time of economic and financial disruption stemming from closure of businesses, schools, government offices and other establishments.

#### SECTION 2: BACKGROUND AND INTENT

(a) Emergency Assistance Payments to Protect Member Households

The Coronavirus (or COVID-19) Pandemic response on a global level has required the closure of all manner of businesses, government offices, places of worship and many services relied on by members of the Redding Rancheria, and has required closure of the Tribe's business establishments upon which the members rely for income both from employment and net revenues. Stay home orders and other measures to combat the virus have also affected the ability to address member needs consistent with culture, tradition, and ceremonial means. This policy authorizes emergency payments to assure that basic household needs are met during the period of economic and social constraints.

(b) Coverage under the Redding Rancheria General Welfare Ordinance

This program and its associated benefits are authorized pursuant to the Redding Rancheria General Welfare Ordinance and Chapter TP 1-1100 of the Redding Rancheria Tribal Governmental Policies, as the same may be amended from time to time, and shall be administered in accordance and compliance therewith. Program benefits are intended to constitute Indian Tribal General Welfare benefits excluded from taxable income under Internal Revenue Code Section 139E. Program benefits modeled after the IRS "safe harbor" rules are also intended to qualify for tax free treatment under IRS Revenue Procedure 2014-35 and Notice 2015-34, as the same may be amended, which are looked to as good faith guidance by the Tribe in applying Code Section 139E pending the issuance of final regulations thereunder. All assistance provided in accordance with this policy is intended to qualify for favorable tax treatment to the fullest extent permitted at law.

# REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

## Chapter TP 7-325

### National Emergency COVID-19 Response Policy and Assistance Program Authorization

The provisions of Chapter TP 1-1100 of the Redding Rancheria Tribal Governmental Policies are hereby incorporated by reference and shall apply to the implementation and benefits authorized by this policy.

#### SECTION 3: DEFINITIONS

Terms utilized herein shall have the same meaning as defined within the General Welfare Ordinance.

#### SECTION 4: DELEGATED AUTHORITY

The Chief Executive Officer is delegated the authority to implement the program and appropriate procedures and activities to implement this policy in accordance with General Welfare Implementing Policies – Chapter TP 1-1100 of the Redding Rancheria Tribal Government Policies.

#### SECTION 5: AUTHORIZED PROGRAMS AND SERVICES

- (a) There are hereby authorized emergency household assistance payments at such times and in such amounts as are determined necessary to meet minimum household needs while addressing the Coronavirus pandemic. Such needs shall include, but are not limited to, those household needs that have been determined by the Tribal Council based on member surveys and substantiation in previous years. The Tribal Council may also take into account the loss of per capita payments to meet household needs as a result of shutdowns caused by the Coronavirus response.
- (b) The amount and schedule of household assistance payments shall be as determined by the Tribal Council based on its best estimate of needs and available budget resources, as set forth by Tribal Council resolution.

#### SECTION 6: ELIGIBILITY

Tribal members who are age 18 or older as of the date of any authorized payment shall be eligible to receive emergency household assistance payments under the program.

Emergency payments are available to any member who satisfies these guidelines subject to budgetary constraints. This program does not discriminate in favor of members of the governing body of the Tribe.

#### SECTION 7: PROGRAM PRIORITIES AND EXPECTATIONS

- (a) The priority of the program is to replace household income for a period of ninety days beginning as of April 1, 2020 based on the Tribal Council's best

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

Chapter TP 7-325

National Emergency COVID-19 Response Policy and Assistance Program Authorization

assessment of the economic and financial needs of member households, and income disruptions.

- (b) The program is expected to contribute to the expenses of maintaining a household during a period of national crisis. Amounts are limited by the Tribal Council based on survey data and other information on member needs to ensure that amounts are not lavish or extravagant, and do not exceed the amounts reasonably anticipated to address the current pandemic. The Tribal Council has set assistance levels at amounts that are presumed reasonable and necessary in addressing the needs of members in addressing the pandemic. As with all Tribal General Welfare programs, excess benefits are expected to be returned, assistance is limited to qualifying purposes, and recipients are encouraged to maintain receipts and records to be provided to the Tribe as needed to demonstrate and confirm program compliance.
- (c) This policy shall sunset as of June 30, 2020 unless extended by Tribal Council resolution.

Legislative History:

Adopted by Tribal Council Resolution #032-04-21-20, dated April 21, 2020.