

# **REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES**

## **Chapter TP 7-550**

### **Transportation Assistance Program**



**August 15, 2023**

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES  
Chapter TP 7-550  
Transportation Assistance Program

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**Index**

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

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES  
Chapter TP 7-550  
Transportation Assistance Program

---

SECTION 1: PURPOSE

The purpose of this policy is to authorize a program designed to promote the general welfare of the Redding Rancheria by assisting Tribal members in securing transportation, particularly where such transportation will enable members to engage in encouraged activities (such as participation in Tribal governance, culture and ceremonies, work, school, and medical transport) and where transportation can further Tribal goals of clean energy and care of the environment. The Tribe has established the Tribal Transportation Assistance Program to assist in these long-term Tribal goals of transportation for adult members of the Redding Rancheria.

SECTION 2: BACKGROUND AND INTENT

- (a) The Tribal Council has determined that access to safe transportation is an important need of the membership for its general welfare and has taken in to account federal and state programs, objectives, tax credits and future disincentives for fossil-based vehicle fuels. Additionally, the Tribal Council has taken into consideration of limitations of transit programs in the Tribe's area.
- (b) It is the intent of the Tribal Council to provide a program that will assist members in the acquisition of an average-priced vehicle to meet transportation needs that are deemed to promote the general welfare of the Tribe. The Tribal Council intends that the assistance in this policy will bridge the gap between the vehicle allowance determined necessary by the U.S Treasury under living standards published on an annual basis and the average price of a motor vehicle. The Tribal Council further desires to provide additional incentive for vehicles using electric power or alternative fuels in order to support Tribal, national and state goals to convert to non-fossil fuel sources of power.
- (c) The Tribal Council has conducted due diligence in assessing the needs, facts and circumstances facing the Tribe and its members reflected in part by official Findings of Fact designed to memorialize key considerations taken into account in designing the Tribal Transportation Assistance Program, and finds that individual member purchases of qualifying vehicles:
  - (1) Will relieve the Tribe of financial constraints to achieve these long term Tribal goals through public transportation given its limited resources and other program responsibilities,
  - (2) Will facilitate member participation in tribal affairs and governance activities and promote tribal goals of assisting with basic

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES  
Chapter TP 7-550  
Transportation Assistance Program

---

transportation needs for key general welfare needs including work, education, cultural / ceremonial activities, family needs, and medical transport,

- (3) Will promote a move toward environmentally sensitive transportation, consistent with Tribal goals, custom and traditions, and
- (4) Will relieve the Tribe of addressing emergency repairs and assistance for members with inadequate transportation, and
- (d) This program is also intended to utilize the Redding Rancheria Member Trust as a means for the accumulation of the significant funds necessary for members to secure safe, reliable and environmentally sensitive transportation, when available.
- (e) 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.

- (f) This program and all procedures, forms and elections hereunder will be construed in accordance with the Tribal General Welfare Exclusion Act of 2014 and Code Section 139E including, without limitation:
  - (1) Indian general welfare benefits shall be limited to payments made or services provided to or on behalf of a member of the Tribe (or any spouse or dependent of such a member) pursuant to the program (except as may be expanded by Revenue Procedure 2014-35 while still in force),

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES  
Chapter TP 7-550  
Transportation Assistance Program

---

- (2) The program must be administered under specified guidelines and do not discriminate in favor of members of the governing body of the Tribe,
  - (3) Program benefits will be made available to any tribal member who meets such guidelines,
  - (4) Program benefits are for the promotion of general welfare,
  - (5) Program benefits may not be lavish or extravagant, and
  - (6) Program benefits may not be compensation for services.
- (g) The provisions of Chapter TP1-1100 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

Except as defined herein, terms used in this Chapter shall have the meanings set forth in the Redding Rancheria General Welfare Ordinance, the Redding Rancheria Distribution Ordinance, and the Redding Rancheria Member Trust, as applicable. As used within this Chapter, the following terms shall mean:

- (a) Administrator: The Chief Executive Officer of the Redding Rancheria or authorized designee.
- (b) Chief Executive Officer (CEO): The Chief Executive Officer of the Redding Rancheria.
- (c) Tribe: The Redding Rancheria, a federally recognized Native American tribe, in Redding, California.
- (d) Trust: The Redding Rancheria Member Trust.

### SECTION 4: DELEGATED AUTHORITY

The Chief Executive Officer is hereby delegated all administrative authorities to carry out the day-to-day operations and administration of the program, in accordance with Chapter TP 1-1100 "General Welfare Implementing Policies" of the Redding Rancheria Tribal Government Policies, including the development of forms and procedures designed to ensure program compliance.

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES  
Chapter TP 7-550  
Transportation Assistance Program

---

SECTION 5: AUTHORIZED PROGRAMS AND SERVICES

The following assistance for vehicle purchases is authorized under the program; provided that the vehicles are deemed reasonable, safe and reliable transportation for furthering recognized general welfare needs of the Tribe, as confirmed by the Tribal Council and/or Program Administrator:

- (a) Acquisition of vehicles powered by electricity or alternative (non-fossil based) fuel and hybrid vehicles: General Welfare Benefits may be made available for the difference between the vehicle ownership allowance described below and an average priced vehicle, plus \$10,000, to both assist and incentivize members to transition to these types of vehicles.
- (b) Acquisition of vehicles powered only by fossil-based fuels: General Welfare Benefits may be made available for the difference between the vehicle ownership allowance described below and an average-priced vehicle, when the Program Administrator confirms the existence of good cause for exceptions for Tribal preference for the use of vehicles powered by electricity or alternative (non-fossil based) fuel and hybrid vehicles.
- (c) The benefit may be available to an adult member only once every five years, which the Tribal Council considers to be the average useful life of a vehicle.
- (d) The vehicle ownership allowance discussed in paragraph (a) and (b) of this section shall be five (5) times the annual vehicle ownership allowance most recently published by the Internal Revenues Service for vehicle ownership.
- (e) To ensure that the program is limited to assistance requiring the accumulation of significant resources over time, minimum assistance shall be \$10,000. Maximum assistance shall be limited to avoid benefits that are lavish or extravagant.

SECTION 6: ELIGIBILITY

- (a) This Program is limited to: (1) enrolled members of the Tribe, (2) those who have eligible balances as a primary or contingent beneficiary under the Trust, and (3) those who use eligible Trust funds for the purpose for which general welfare benefits are authorized as set forth in Section 5 of this policy.
- (b) Tribal members who are age 21 or older and have not received a benefit under this policy within the past 5 years, as of the date of any authorized payment, shall be eligible to receive assistance payments under the program.

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES  
Chapter TP 7-550  
Transportation Assistance Program

---

- (c) All qualified program expenses must be substantiated as in compliance with this program prior to distribution.

SECTION 7: PROGRAM REQUIREMENTS

- (a) The program may be utilized in conjunction with but may not duplicate costs of other programs.
- (b) Authorized benefits set forth in Section 5 of this policy must be consistent with expenditures that the Tribal Council has determined to promote the general welfare of the Tribe.
- (c) The Chief Executive Officer shall determine the average cost of vehicles to be utilized to determine benefits under this policy based on reliable published public information.
- (d) Proceeds, up to the amount received under this program, of any sale of vehicles acquired with benefits provided under Section 5 within 5 years of acquisition must be returned by the member to the account from which benefits were made or may be taxable in the year of sale. Amounts returned may be reused for other qualified general welfare benefits consistent with programs and policies authorized by the Tribal Council.
- (e) A member must maintain insurance on an assisted vehicle for the 5 year holding period. A vehicle that is damaged, stolen or totaled due to accident must be repaired or replaced with available insurance proceeds.
- (f) The Administrator reserves the right to establish agreements specific to the scope of each application when necessary to ensure that all program-assisted purchases are utilized for approved purposes and for applicable holding periods.
- (g) Program participants are responsible for documenting compliance and retaining records.
- (h) Members receiving benefits pursuant to this policy shall be required to execute agreements to abide by its provisions and be subject to provisions of the GWO and its implementing policies.
- (i) Program benefits may not include any expenses that are lavish or extravagant under the facts and circumstances.
- (j) Program benefits must meet all requirements under the GWO and Code Section 139E.

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES  
Chapter TP 7-550  
Transportation Assistance Program

---

- (k) The Tribe may place additional restrictions on Program benefits as necessary, depending on future guidance under Code Section 139E.
- (l) Determinations of whether a proposed purchase promotes the general welfare and are lavish or extravagant shall be made within the discretion of the Program Administrator but consistent with the Redding Rancheria General Welfare Ordinance and Findings of Fact established by the Tribal Council from time to time. The Program Administrator may defer approval of an application pending review by the Tribal Council.
- (m) Decisions of the Tribal Council are final.

Legislative History:

Originally Adopted by Tribal Council Resolution #051-08-15-23, dated August 15, 2023.