



# Bois Forte American Rescue Plan Economic Recovery Program

## Guidelines for Third Distribution – November 2024

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The Bois Forte Reservation Tribal Council (“RTC”) by Resolution No. 9-2022 established the Bois Forte American Rescue Plan Economic Recovery Program to provide emergency financial assistance to eligible Band members who have suffered a negative economic impact due to the COVID-19 public health emergency. The RTC has now authorized a third payment of cash assistance under the Program under the Guidelines set forth below.

- 1. Eligibility.** All adult Band members are eligible to receive the third payment under the Program if as of November 15, 2024, they are: (a) an enrolled Bois Forte member, (b) at least 18 years of age, and (c) living. **Eligible Band members do NOT need to complete an application to receive the third payment.**
- 2. Amount of Emergency Financial Assistance.** Eligible Band members will receive \$650.00 in direct emergency assistance as a third payment under the Program.
- 3. Address Changes.** Band members who want to update their address information for delivery of the third payment must do so no later than 4:30 p.m. on **November 22, 2024**. The Tribal Government will issue instructions via mail and social media on how to request an address change.
- 4. Timeline for Processing Assistance.** The Band will seek to process and issue payments in early December 2024.
- 5. Federal Income Tax.** The Band has structured this Program with the intent that the assistance that a Band member receives is not subject to federal income tax. Specifically, the Band intends for the assistance payments provided under this Program to be “Indian general welfare benefits” under Section 139E of the Internal Revenue Code that are not subject to federal income tax. In general, a benefit is an “Indian general welfare benefit” if it is provided under a program that is (1) administered under specified guidelines that do not discriminate in favor of members of the governing body of the Band, and (2) the benefit provided is available to any tribal member who meets the required guidelines, is for the promotion of the general welfare, is not lavish or extravagant, and is not compensation for services.
- 6. Effect on Other Assistance.** A member’s receipt of assistance under the Program may affect that member’s eligibility for other need-based assistance. While the Band has structured the Program to minimize members’ individual tax burden and any effects on the receipt of other assistance, it is the sole responsibility of all eligible Band members to determine the effects, if any, of this assistance on other assistance benefits or tax liability.