



**2026 Winter Convention
Portland, Oregon**

RESOLUTION # 2026 – 013

**“CALLING ON STATE AGENCIES TO RESPECT FEDERAL TRIBAL
GENERAL WELFARE REGULATIONS WHEN MAKING INCOME-
BASED PROGRAM ELIGIBILITY DETERMINATIONS”**

PREAMBLE

We, the members of the Affiliated Tribes of Northwest Indians of the United States, invoking the divine blessing of the Creator upon our efforts and purposes, in order to preserve for ourselves and our descendants rights secured under Indian Treaties and benefits to which we are entitled under the laws and Constitution of the United States and several states, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise promote the welfare of the Indian people, do hereby establish and submit the following Resolution:

WHEREAS, the Affiliated Tribes of Northwest Indians (ATNI) are the representatives and advocates for national, regional, and specific Tribal concerns; and

WHEREAS, the ATNI is a regional organization comprised of American Indians/Alaska Natives and Indian Tribal governments in the states of Washington, Idaho, Oregon, Montana, Nevada, Northern California, and Alaska; and

WHEREAS, the health, safety, welfare, education, economic and employment opportunity, and preservation of cultural and natural resources are primary goals and objectives of ATNI; and

WHEREAS, on September 21, 2014, Congress enacted the Tribal General Welfare Exclusion Act, Pub. L. 113-168 (“TGWEA”) to codify that “gross income does not include the value of any Indian general welfare benefit” (26 U.S.C. § 139E(a); and

WHEREAS, “Indian general welfare benefit” is defined under the TGWEA as “payments made or services provided to or on behalf of a member of an Indian tribe . . . pursuant to an Indian tribal government program” (26 U.S.C. § 139E(b)); and

WHEREAS, the Internal Revenue Service (“IRS”) issued final regulations concerning the TGWEA in December 2025 which confirm that Tribal governments have the sole discretion to determine what program benefits are for the promotion of general welfare and the IRS will defer to a Tribal government’s determination; and

WHEREAS, many ATNI member Tribes exercise their inherent sovereign right to promote general welfare, culture, tradition, and self-determination by providing general welfare assistance to their Tribal members, including Indian general welfare benefits within the meaning of Internal Revenue Code Section 139E and the Tribal General Welfare Exclusion Act; and

WHEREAS, Indian general welfare benefits provide Tribal members with critical need-based payments which are excluded from gross income to support basic health care, food assistance, education, and housing needs; and

WHEREAS, despite the clear guidance of the TGWEA and the IRS regulations that Indian general welfare benefits do not constitute income, numerous state agencies count Indian general welfare benefits as unearned income and/or resource to deny Tribal members eligibility for state-administered benefit payments; and

WHEREAS, state laws require state agencies to administer federal assistance programs, such as SNAP, in a manner that is fully consistent with federal statutes and regulations; and

WHEREAS, the Social Security Administration has developed an administrative solution (Assistance Based on Need programs) to ensure the receipt of general welfare benefits does not negatively impact the most vulnerable members of our communities; and

WHEREAS, when state agencies count Indian general welfare benefits as income and/or resources, those agencies undermine the intent of Congress when it enacted the TGWEA to ensure that Tribal members are not penalized merely for receiving benefit assistance from their own governments; and

WHEREAS, counting Indian general welfare benefits as income and/or resource, and erroneously labeling them “comparable benefits” to state-administered programs, undermines the purpose of the TGWEA, undermines Tribal provision of essential services, and conflicts with the state obligations to align administration of federal assistance programs with federal law; and

WHEREAS, treating Indian general welfare benefits as countable income and/or resource frustrates Congress’s intent, erodes Tribal self-governance, and discourages ATNI member Tribes from providing critical social welfare programs for their members; now

THEREFORE, BE IT RESOLVED, that ATNI affirms that Indian general welfare benefit payments that comply with 26 U.S.C. § 139E not be countable as income for eligibility or benefit calculations by state agencies; and

BE IT FURTHER RESOLVED, that ATNI affirms that Tribes retain exclusive authority to define and provide general welfare benefits to their Tribal members; and

BE IT FURTHER RESOLVED, that ATNI calls upon all state agencies involved in the administration of federal assistance programs where income and/or resource eligibility is a determining factor to immediately exclude Indian general welfare benefit payments from the determination of income consistent with federal law and income and resources consistent with federal government policy and practice; and

BE IT FURTHER RESOLVED, that ATNI calls upon state agencies to develop clear guidance in consulting on a government-to-government basis with Tribes to formally recognize and implement policies ensuring that Indian general welfare benefit payments are not counted as income for any purposes; and

BE IT FINALLY RESOLVED, that this will be the policy of ATNI until it is withdrawn or modified by subsequent resolution(s).

CERTIFICATION

The foregoing Resolution was adopted at the Affiliated Tribes of Northwest Indians 2026 Winter Convention held at the Hilton Portland Downtown in Portland, Oregon, on February 1-5, 2026, with a quorum present.



Leonard Forsman, President



Norma Jean Louie, Secretary