



Pokégnek Bodéwadmik

POKAGON BAND OF POTAWATOMI
TRIBAL COUNCIL

[COVID-19 EMERGENCY ASSISTANCE PROGRAM POLICY]

TRIBAL COUNCIL

Resolution No. 20-08-10-01

WHEREAS: The Pokagon Band of Potawatomi Indians of Michigan and Indiana (“Pokagon Band”) is a federally-recognized Indian tribe, as reaffirmed under P.L. 103-323, enacted September 21, 1994; and

WHEREAS: The Pokagon Band is organized under a constitution, which was adopted on November 1, 2005 and became effective on December 16, 2005 (“Constitution”); and

WHEREAS: In accordance with P.L. 103-323, and pursuant to Article IX of the Constitution, the Tribal Council is the governing body of the Pokagon Band; and

WHEREAS: The Tribal Council is vested with the sovereign powers of the Pokagon Band not inconsistent with any provisions of the Constitution, including without limitation, those enumerated powers set forth in Article IX, Section 2, of the Constitution; and

WHEREAS: After the World Health Organization declared COVID-19 a pandemic, the President of the United States issued an emergency declaration for all states, tribes, territories, and the District of Columbia in response to COVID-19; and

WHEREAS: The Coronavirus Aid, Relief, and Economic Security Act, Pub L. No. 116-31 (“CARES Act”) was enacted in response to COVID-19 pandemic and provides funding to governments, including tribal governments such as the Pokagon Band, that generally may be used to cover costs that are necessary expenditures incurred due to the COVID-19 public health emergency (“Emergency”); and

WHEREAS: The United States Department of Treasury (“Treasury”) has issued guidance on its interpretation of the limitations on the permissible use of the CARES Act funds; and

WHEREAS: The Tribal Council is responsible for promoting and protecting the general welfare of the Pokagon Band; and

WHEREAS: The Emergency, and the actions taken to mitigate it, have had, and are expected to continue to have, a direct impact on the Pokagon Band, including

without limitation, a significant reduction in the Pokagon Band workforce and administrative capacity of the Pokagon Band; and

WHEREAS: The Emergency, and actions taken to mitigate it, have had, and are expected to continue to have, a direct impact on Pokagon Band Citizens, and Non-Citizen Parents, including an “Increased Need” and/or “Job Loss Related Need” as those terms are defined in the COVID-19 Emergency Assistance Program Policy (“Policy”) (a copy of which is attached hereto) ; and

WHEREAS: The Tribal Council developed the Policy, which establishes the COVID-19 Emergency Assistance Program (“Program”), under which emergency financial assistance (“Assistance”) is provided; and

WHEREAS: The Tribal Council developed the Program as a general welfare program to respond directly to the Emergency by providing Assistance to Pokagon Band Citizens and Non-Citizen Parents of Band Citizens who are Minors suffering “Increased Need” and/or “Job Loss Related Need” (as defined in the Policy) due to the Emergency; and

WHEREAS: The Tribal Council finds that:

- (i) The Program is a necessary expenditure to respond to the Emergency, including its second-order effects;
- (ii) The Program is structured in such a manner to ensure as much as possible, within the realm of what is administratively feasible, that the Assistance is determined to be necessary in response to the Emergency and otherwise satisfies the requirements of the CARES Act, applicable law, and Treasury guidance; and
- (iii) The Assistance is for the promotion of the general welfare and is not lavish or extravagant; and

WHEREAS: The Tribal Council intends for Assistance to Pokagon Band Citizens to be non-taxable under the Tribal General Welfare Exclusion Act, 26 U.S.C. 139E and IRS Revenue Procedure 2014-35; and

WHEREAS: The Policy is structured to ensure as much as possible, within the realm of what is administratively feasible, that Assistance is necessary; and

WHEREAS: The Policy is necessary and in the best interest of the Pokagon Band, including Pokagon Band Citizens; and

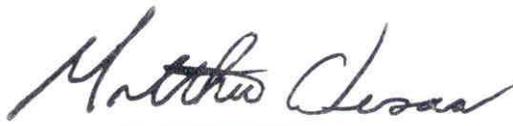
WHEREAS: The Assistance shall be funded solely from funds the Pokagon Band received pursuant to the CARES Act in an amount determined by the Tribal Council; and

WHEREAS: The Tribal Council finds the Policy reasonable, necessary, and acceptable.

NOW, THEREFORE, BE IT RESOLVED that the Tribal Council approves the COVID-19 Emergency Assistance Program Policy, a copy of which is attached hereto.

CERTIFICATION

We do hereby certify that the foregoing Resolution was presented and voted upon with a quorum present at a duly convened Special Meeting of the Tribal Council held on the **10th** day of **August, 2020** by a vote of **10** in favor, **0** opposed, **0** absent, and **1** abstaining.



Matthew Wesaw
Tribal Council Chairman



Kelly Curran
Tribal Council Secretary