

S 1507

Tribal General Welfare Exclusion Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 17, 2013

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 17, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/1507>

Sponsor

Name: Sen. Moran, Jerry [R-KS]

Party: Republican • **State:** KS • **Chamber:** Senate

Cosponsors (25 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Heitkamp, Heidi [D-ND]	D · ND		Sep 17, 2013
Sen. Thune, John [R-SD]	R · SD		Sep 25, 2013
Sen. Crapo, Mike [R-ID]	R · ID		Oct 29, 2013
Sen. Heinrich, Martin [D-NM]	D · NM		Nov 18, 2013
Sen. Begich, Mark [D-AK]	D · AK		Dec 10, 2013
Sen. Johnson, Tim [D-SD]	D · SD		Dec 18, 2013
Sen. Murkowski, Lisa [R-AK]	R · AK		Dec 18, 2013
Sen. Inhofe, James M. [R-OK]	R · OK		Jan 27, 2014
Sen. Udall, Mark [D-CO]	D · CO		Jan 28, 2014
Sen. Udall, Tom [D-NM]	D · NM		Feb 3, 2014
Sen. Murray, Patty [D-WA]	D · WA		Feb 6, 2014
Sen. Hoeven, John [R-ND]	R · ND		Mar 6, 2014
Sen. Stabenow, Debbie [D-MI]	D · MI		Mar 10, 2014
Sen. Bennet, Michael F. [D-CO]	D · CO		Mar 13, 2014
Sen. Tester, Jon [D-MT]	D · MT		Mar 26, 2014
Sen. Enzi, Michael B. [R-WY]	R · WY		Apr 10, 2014
Sen. Walsh, John E. [D-MT]	D · MT		May 12, 2014
Sen. Franken, Al [D-MN]	D · MN		May 21, 2014
Sen. Fischer, Deb [R-NE]	R · NE		Jul 10, 2014
Sen. Klobuchar, Amy [D-MN]	D · MN		Jul 22, 2014
Sen. Johanns, Mike [R-NE]	R · NE		Jul 30, 2014
Sen. Isakson, Johnny [R-GA]	R · GA		Aug 1, 2014
Sen. Cantwell, Maria [D-WA]	D · WA		Sep 16, 2014
Sen. Roberts, Pat [R-KS]	R · KS		Sep 17, 2014
Sen. Schatz, Brian [D-HI]	D · HI		Sep 18, 2014

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 17, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 1	Related bill	Dec 12, 2014: Sponsor introductory remarks on measure. (CR E1800-1801)
113 HR 3043	Identical bill	Sep 26, 2014: Became Public Law No: 113-168.

Tribal General Welfare Exclusion Act of 2013 - Amends the Internal Revenue Code to exclude from gross income, for income tax purposes, the value of an Indian general welfare benefit. Defines "Indian general welfare benefit" as any payment made or services provided to or on behalf of a member of an Indian tribe under an Indian tribal government program if: (1) such program is administered under specified guidelines and does not discriminate in favor of members of the governing body of the Indian tribe; and (2) the program benefits are available to any tribal member, are for the promotion of general welfare, are not lavish or extravagant, and are not compensation for services.

Directs the Secretary of the Treasury to: (1) establish a Tribal Advisory Committee to advise the Secretary on the taxation of Indians, (2) establish and require training and education for Internal Revenue Service (IRS) field agents on federal Indian law and the implementation of this Act, and (3) suspend audits and examinations of Indian tribal governments and members of Indian tribes and waive any interest or tax penalties related to the exclusion from gross income of Indian general welfare benefits.

Actions Timeline

- **Sep 17, 2013:** Introduced in Senate
- **Sep 17, 2013:** Read twice and referred to the Committee on Finance.