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Tribal Tax and Investment Reform Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Native Americans

Introduced: Oct 5, 2017

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

Latest Action: Read twice and referred to the Committee on Finance. (Oct 5, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1935>

Sponsor

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

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Daines, Steve [R-MT]	R · MT		Apr 10, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 5, 2017

Subjects & Policy Tags

Policy Area:

Native Americans

Related Bills

Bill	Relationship	Last Action
115 HR 3138	Identical bill	Jun 29, 2017: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

Tribal Tax and Investment Reform Act of 2017

This bill amends the Internal Revenue Code (IRC) to include Indian tribal governments in an annual allocation of a national tax-exempt bond volume cap. The bill repeals provisions that limit an Indian tribal government's eligibility to issue tax-exempt bonds or to be exempt from specified excise taxes to transactions involving the exercise of an essential government function customarily performed by state and local governments.

The bill amends the IRC and the Employee Retirement Income Security Act of 1974 (ERISA) to treat employee benefit or pension plans maintained by Indian tribes and domestic relations orders issued pursuant to tribal law in the same manner as plans maintained by states and domestic relations orders issued pursuant to state law.

The bill treats tribal charities and foundations in the same manner as charities and foundations funded and controlled by other governmental entities for purposes of the tax-exempt status of, and deduction for contributions to, such organizations.

The bill amends the Social Security Act to give Indian tribes or tribal organizations access to the Federal Parent Locator Service if they are eligible for a grant to operate a child support enforcement program. It makes those tribes and tribal organizations eligible to participate in the program that collects past-due support from individual tax refunds.

An Indian tribal government may determine whether a child has special needs for the purpose of the tax credit for the adoption of a child with special needs.

Actions Timeline

- **Oct 5, 2017:** Introduced in Senate
- **Oct 5, 2017:** Read twice and referred to the Committee on Finance.