

## HR 3138

Tribal Tax and Investment Reform Act of 2017

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Native Americans

**Introduced:** Jun 29, 2017

**Current Status:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the W

**Latest Action:** 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. (Jun 29, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/3138>

### Sponsor

**Name:** Rep. Kind, Ron [D-WI-3]

**Party:** Democratic • **State:** WI • **Chamber:** House

### Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cole, Tom [R-OK-4]	R · OK		Jun 29, 2017
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Jun 29, 2017
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Jun 29, 2017
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Jun 29, 2017
Rep. Reichert, David G. [R-WA-8]	R · WA		Jun 29, 2017
Rep. Torres, Norma J. [D-CA-35]	D · CA		Jun 29, 2017
Rep. Pocan, Mark [D-WI-2]	D · WI		Sep 25, 2017
Rep. O'Halleran, Tom [D-AZ-1]	D · AZ		Sep 28, 2017
Rep. Kilmer, Derek [D-WA-6]	D · WA		Oct 3, 2017
Rep. Aguilar, Pete [D-CA-31]	D · CA		Oct 31, 2017
Rep. Cook, Paul [R-CA-8]	R · CA		Oct 31, 2017
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Jun 25, 2018
Rep. McSally, Martha [R-AZ-2]	R · AZ		Jun 26, 2018
Rep. Correa, J. Luis [D-CA-46]	D · CA		Jun 28, 2018
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Jul 18, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jun 29, 2017
Ways and Means Committee	House	Referred To	Jun 29, 2017

Subjects & Policy Tags

Policy Area:

Native Americans

Related Bills

Bill	Relationship	Last Action
115 S 1935	Identical bill	Oct 5, 2017: Read twice and referred to the Committee on Finance.

Summary (as of Jun 29, 2017)

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

- **Jun 29, 2017:** Introduced in House
- **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.