

HR 4054

Tribal Tax and Investment Reform Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Native Americans

Introduced: Jun 22, 2021

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

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, 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 22, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/4054>

Sponsor

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

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

Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cole, Tom [R-OK-4]	R · OK		Jun 22, 2021
Rep. Davids, Sharice [D-KS-3]	D · KS		Jun 22, 2021
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Jun 22, 2021
Rep. Kelly, Mike [R-PA-16]	R · PA		Jun 22, 2021
Rep. Kilmer, Derek [D-WA-6]	D · WA		Jun 22, 2021
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Jun 22, 2021
Rep. Moore, Gwen [D-WI-4]	D · WI		Jun 22, 2021
Rep. Schweikert, David [R-AZ-6]	R · AZ		Jun 22, 2021
Rep. Walorski, Jackie [R-IN-2]	R · IN		Jun 22, 2021
Rep. Mullin, Markwayne [R-OK-2]	R · OK		Oct 8, 2021
Rep. Neguse, Joe [D-CO-2]	D · CO		Feb 2, 2022

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jun 22, 2021
Ways and Means Committee	House	Referred To	Jun 22, 2021

Subjects & Policy Tags

Policy Area:

Native Americans

Related Bills

Bill	Relationship	Last Action
117 S 3259	Related bill	Nov 18, 2021: Read twice and referred to the Committee on Finance.
117 HR 1416	Related bill	Feb 26, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Jun 22, 2021)

Tribal Tax and Investment Reform Act of 2021

This bill treats Indian tribal governments as states for purposes of the annual allocation of the tax-exempt bond volume cap. It also 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 (1) treats 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; and (2) 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 gives 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 22, 2021:** Introduced in House
- **Jun 22, 2021:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, 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.

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