

TRIBAL TAX AND INVESTMENT REFORM ACT

S.2022 (Senate) and H.R.7705 (House)

Tribal Leader Talking Points

Use these points to explain to your Member of Congress and their staff why this bill matters to your Tribe and to the rural communities you share.

Start With the Message

- **This is parity, not special treatment.** The bill gives Tribal governments the same tax and financing tools that state and local governments already use.
- **This is also clarity.** It corrects decades of ambiguous law that has put our citizens' Social Security and Medicaid benefits at risk simply for receiving help from their own Tribal government.
- **It is bipartisan.** H.R. 7705 was introduced by Rep. Gwen Moore (D-WI) and Rep. David Schweikert (R-AZ); S. 2022 was introduced by Sen. Catherine Cortez Masto (D-NV) and Sen. Lisa Murkowski (R-AK).

What the Bill Does

- **Bond parity:** lets Tribes borrow at the same low cost as states and cities to build hotels, clinics, housing, and infrastructure.
- **New Markets Tax Credit:** creates a \$175 million annual credit set-aside to draw private investment into Tribal communities.
- **Low-Income Housing Tax Credit:** makes it easier for Tribes to access credits to build affordable housing.
- **General welfare benefit clarity:** ensures our elders and families never lose federal benefits because their own Tribe helped them.
- **Employment tax credit:** makes permanent and strengthens the credit that rewards employers, including us, for hiring on the reservation.
- **Pension parity:** lets us run one modern, unified retirement plan for all our employees, tribal and non-tribal alike.

Tell Your Own Story

- **Bonds:** Have you issued, or tried to issue, tax-exempt bonds for a project such as a hotel, health clinic, housing development, water or sewer system, or government building? What did it cost you in higher capital costs, or what project was delayed or shelved because you couldn't access this kind of financing?
- **New Markets Tax Credit:** Have you used NMTC financing for a business, health facility, or community project? What did it fund, and how many jobs or how much investment resulted?
- **Low-Income Housing Tax Credit:** Have you built, or tried to build, affordable housing using tax credits? How many units, and what stood in the way?
- **Benefits to surrounding non-tribal communities:** How many of your employees, vendors, or contractors are non-tribal or come from surrounding counties? What have you invested in local roads, schools, healthcare, or emergency services that benefit everyone nearby, not just your own citizens?

Make the Ask

- Cosponsor H.R. 7705 (House) or S. 2022 (Senate), if you have not already.
- Support a hearing and markup in the House Ways and Means and the Senate Finance Committees.
- Let us follow up – connect with NAFOA for more information.