



**HO-CHUNK NATION CODE (HCC)**  
**TITLE 4 – CHILDREN, FAMILY, AND ELDER WELFARE CODE**  
**SECTION 8 – HO-CHUNK TRIBAL MEMBER ASSISTANCE AND**  
**CHARITABLE REQUEST ACT**

**ENACTED BY LEGISLATURE: JANUARY 11, 2001**

**LAST AMENDED AND RESTATED: October 24, 2023**

**CITE AS: 4 HCC § 8**

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**1. Authority.**

a. Article V, Section 2(a) of the Constitution grants the Legislature the power to make laws, including codes, ordinances, resolutions, and statutes.

b. Article V, Section 2(r) of the Constitution grants the Legislature the power to protect and foster Ho-Chunk religious freedom, culture, language, and traditions.

c. Article V, Section 2(s) of the Constitution grants the Legislature the power to promote public health, education, charity, and such other services as may contribute to the social advancement of the members of the Ho-Chunk Nation.

2. **Purpose.** This Act regulates the funding, management, and use of the following funds.

a. The Elder Assistance Fund was established to benefit and enrich the lives of the Nation's Elders by providing for their health, care, and welfare.

b. The Elder Tax Assistance Program was established to benefit and promote the welfare of the Nation's Elite Elders by providing financial assistance to pay property and personal income taxes.

c. The Youth Assistance Fund was established to benefit and promote the welfare of the Nation's children.

d. The Charitable Contributions Fund was established to benefit and promote programs, activities, and services that contribute to the social advancement and general welfare of the Ho-Chunk Nation and tribal members.

3. **Scope.** This Act applies to only the funds under the control of the Legislature. The Department of Business has its own budget line item for promotions, sponsorship, and donations to non-profit organizations.

4. **Definitions.** Terms used in this Act have the following meaning.

a. "Charitable Contribution" means a financial gift made by the Legislature to an individual or organization for the overall benefit of the Nation.

b. "Elder" means any person who is sixty (60) years of age or more and is an enrolled member of the Ho-Chunk Nation.

c. "Elite Elder" means any person who is seventy (70) years of age or more and is an enrolled member of the Ho-Chunk Nation.

d. "Emergency" means a situation involving a direct threat to the health, safety, or welfare of a Tribal member of the Ho-Chunk Nation or that person's immediate family, which requires an immediate response. This does not include situations that are chronic or recurring.

e. "Grant" means financial or other assistance provided by the Nation to enhance the health, safety, or welfare of a Tribal member without obligation of repayment by the Elder, the child's family, or the disabled/handicapped member.

f. "Health and Welfare" means an individual's physical and psychological wellbeing, safety, happiness and prosperity.

g. "Lease" means an agreement, which gives rise to a relationship between a lessor and a lessee for real or personal property. It is a contract for exclusive possession of property for a defined term where the owner has the absolute right to retake, control, repossess, or use the property.

h. “Nation” means the Ho-Chunk Nation.

i. “Youth” means a person who is an enrolled member of the Nation or eligible for enrollment and less than eighteen (18) years old, except for Tribal members eligible for education assistance pursuant to paragraph 5(e), below.

## 5. Declaration of Assistance.

a. Each of the funds shall be used as the payer of last resort. Applicants for grants and financial assistance shall have completely exhausted all other available resources to be eligible for assistance using these funds. The Legislature shall have the discretion to approve or deny any request for financial assistance under this Act and contingent on funding availability, but no payments made shall discriminate in favor of the governing body of the Nation (Legislature). No payments shall be lavish, extravagant or compensation for services.

b. Elder Assistance Fund. The Elder Assistance Fund shall be reserved to only fund grants and other types of assistance benefiting the general health and welfare of the Nation’s Elders.

(1) For the purpose of group activities, at least fifty-one (51) percent of the participants must be Elders to qualify for the grant or financial assistance.

(2) All reasonable requests necessary for the health and welfare of Elite Elders shall be honored as a matter of policy.

(3) Moving Expenses. The Elder Assistance Fund may be used to fund up to \$700.00 for a onetime permanent relocation of an Elder.

c. Elder Home Repair Fund. The Elder Home Repair Fund shall be reserved to fund assistance for elders with certain types of eligible home repairs.

(1) Assistance for an elder’s home repairs shall be in accordance with the Elder Home Repair Policy, which is administered by the Department of Social Services Tribal Aging Unit and the Finance Commission.

(2) Any assistance under this Section as of October 2, 2019 shall be attributable to a once in a lifetime accrued benefit of \$25,000.

d. Elder Tax Assistance Program. This program provides Elite Elders with financial assistance to pay property and personal income taxes.

(1) Available Assistance. Assistance will be given to pay property and/or income taxes. Each qualified Elite Elder is eligible for a grant of up to \$3,000 total for tax assistance each tax year. In addition to the current tax year, back taxes within the preceding three (3) tax years can be paid within the \$3,000 yearly cap. This assistance is only

available for taxes owed by the Elite Elder. Tax bills and income tax returns must be in the name of the eligible Elite Elder.

(2) Application. Elite Elders shall be eligible to apply for this assistance by completing an application available through the Department of Treasury. Application must include a list of all income and a copy of the tax bill or income tax return for which the Elite Elder is requesting assistance for.

(3) Program Administrator. The Department of Treasury shall administer this program. It shall develop and publish the necessary application forms and instructions necessary to implement this program.

(4) Payment. Unpaid tax assistance shall be paid by the Department of Treasury directly to the taxing authority (county, state, or federal). For taxes already paid, the Elite Elder may be reimbursed by the Nation's Department of Treasury, subject to the yearly cap, and based upon evidence of payment made to the applicable taxing authority, pursuant to Section 5.d.(1).

(5) Income. The financial assistance received by an Elite Elder under this program shall be considered taxable income if the Elite Elder's income exceeds the limit permitted for the size of the household pursuant to federal guidelines available from the Program Administrator.

e. Youth Assistance Fund. The Youth Assistance Fund shall be reserved to fund grants and other types of assistance benefiting the Nation's children.

(1) All funding requests for youth events shall be submitted to the Legislature at least ninety (90) days prior to the event.

(2) Educational Assistance. The Youth Assistance Fund may be used for grants to students in a state accredited pre-kindergarten through high school program to assist with student fees and activities provided that the student is a full-time student.

f. Charitable Contribution Fund. The Charitable Contribution Fund shall be used to fund grants and other types of donations to tribal members, and for the sponsorship of events and activities that benefit the Nation or its tribal member communities that meet the following criteria:

(1) All requests must be able to demonstrate that they have fundraised ten percent (10%) of the funds needed or if ten percent (10%) of the funds needed have not been raised at the time of the request, documentation must be submitted to the Legislature showing that ten percent (10%) of the funds needed have been raised prior to the distribution of any funds.

(2) All requests for donations or sponsorship from organizations shall be referred to the Department of Business prior to consideration by the Legislature, unless a denial or partial funding letter from the Department of Business is included with the Charitable Request Act Form.

g. Exclusions. The Elder Assistance Fund, Youth Assistance Fund, Elder Home Repair Fund, and Charitable Contribution Fund shall not be used to provide funds for the following:

(1) Local, state, or federal taxes, which includes property, income, or sales tax, except that qualified Elders may use up to \$3,000 annually pursuant to paragraph 5(d), above.

(2) Utility expenses, rent, mortgage, educational loans, medical, dental, personal expenses, or obligations in arrears.

(3) Damage or loss due to fire.

(4) Vehicle purchases or repairs.

(5) Purchase of household appliances or luxury items such as televisions, stereos, etc.

(6) Moving expenses, except as provided in Section 5(b)(3).

(7) Modeling fees. Any fees used toward beauty pageants, modeling (both upfront fees to an agency or expenses needed in order to apply to an agency such as photographs) or any other similar fees.

(8) Child custody and divorces.

(9) Adult sporting event participation fees, entry fees, travel expenses or per diem to such events.

**6. Fund Revenue Sources.** Funds for the Youth and Elder Assistance Funds, Elder Tax Assistance Program, Elder Home Repair Fund, and the Charitable Contribution Fund shall be appropriated by the Legislature.

#### **7. Procedures for Requesting Funds.**

a. All requests for financial assistance under this Act, except for the Elder Tax Assistance Program (see paragraph 5(d)), shall be submitted through a Charitable Request Act Form to the Legislature. Requests must be accompanied by all documentation justifying the request and include a statement of other sources of funding requested and the amounts granted by such sources. This documentation includes denial letters from governmental agencies from which assistance had

been sought and denied. No requests shall be approved, except for emergencies, during the period two (2) weeks prior to and two (2) weeks after per capita payments.

b. A Legislative staff member shall review the Charitable Request Act Form. If there is a determination that information is missing or additional information is required, the requestor will be informed of the need to submit such information prior to the request being considered by the Legislature. If there is a determination that the request does not meet the requirements of this Act or the laws of the Nation, the request shall be denied and a denial notice provided to the person making the request.

#### **8. Payment of Funds.**

a. Charitable Request Act payments shall be made only to the vendor or service providers, unless expressly specified or exempted in the official Legislative Meeting minutes.

b. Payment vouchers involving equipment shall clearly state that the equipment or property is to be purchased in the name of the Nation and shall remain under Nation control, unless specifically exempted by the Legislature.

**9. Reconciliation of Charitable Contributions.** The expenditure of funds provided as charitable contributions for sponsorship of events shall be subject to reconciliation. Within thirty (30) days after the sponsored event, the individual or organization that received the contribution shall provide receipts and vouchers for all expenditures to the Legislative staff member. The individual or organization shall be responsible to the Nation for reimbursement of all unused funds.

**10. Tax Liability.** Payments made or services provided to or on behalf of a Member (or any Spouse or Dependent of the Member) pursuant to this Act, except as provided in Section 5(d)(5) Elder Tax Assistance Program, shall be treated as non-taxable assistance under the General Welfare Exclusion Ordinance (4 HCC § 17). The Nation shall determine on the basis of each event of financial assistance pursuant to this Act and existing legal guidance whether to report any event of financial assistance as a taxable event on Form 1099 or to treat it as qualifying as non-taxable. Notwithstanding the position which the Nation takes on taxability, any individual or organization receiving financial assistance from the Nation pursuant to this Act is responsible for paying all Federal and State taxes that may be finally assessed on the funds. The Nation shall not be held liable for unpaid taxes by grantees or charitable contributions from the Nation.

**11. Record Keeping.** Legislative staff members shall maintain a record by individual or organizations within their respective Districts receiving grants, donations or sponsorships under this Act.

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#### Legislative History:

06.20.00 TAU Advisory Board reviews draft Elder Slot Fund Policy.  
06.26.00 Vice President requested a Charitable Request Policy.

- 07.12.00 Draft Charitable Request Policy reviewed by Administration Committee and tabled for further review.
- 07.19.00 Reviewed by TAU Advisory Board.
- 09.13.00 Administration Committee forwards to full Legislature for 45-day Public Review.
- 01.11.01 Enacted by Legislative Resolution 01/11/01A.
- 02.06.02 Amended and Restated by Legislative Resolution 2/6/02B to amend para 5e (1) (elder over 80exception).
- 02.21.02 Amended and Restated by Legislative Resolution 2/21/02A adding the Elder Tax Assistance Program and deleting the District Request Form.
- 04.02.02 Amended and Restated by Legislative Resolution 4/2/02E clarifying the definition of disability (para 4c), funding of motor vehicles for the disabled (para 5e), and changing the Policy to an Act.
- 01.20.04 Amended and Restated by Legislative Resolution 1/20/04A adding paragraph 5c (2) providing for student educational grants funded from the Youth Slot Fund.
- 07.20.04 Legislature places amending draft out for 45-Day Public Review.
- 09.08.04 Amended and Restated by Legislative Resolution 9/8/04E reducing the age of Elite Elder to 70 and adding provisions for disabled/handicapped members.
- 11.02.04 Amended and Restated by Legislative Resolution 11/2/04C changing names of Elder and Youth Slot Funds to the Elder Assistance Fund and the Youth Assistance Fund, respectively.
- 08.04.09 Legislature places Charitable Request Act out for public review and comment by adoption of Resolution 8-04-09D.
- 08.23.11 Legislature adopts Resolution 8-23-11D, creating Legislative Workgroup to review the Charitable Request Act and update the law.
- 11.04.14 Legislative Resolution 11-04-14A Quick Passage Procedure to Amend the Charitable Contribution Act – Defeated.
- 11.04.14 Legislative Resolution 11-04-14B adopted, placing the Charitable Contribution Act out for forty-five day public review.
- 11.07.16 Legislature places Charitable Contribution Act out for forty-five day public review and comment, by motion.
- 02.07.17 Legislature adopts Resolution 2-07-17Y approving amendments to Section 5.b (4) of the Act.
- 02.15.22 Legislature places Charitable Request Act out for public review and comment by adoption of Resolution 02.15.22G.
- 08.29.23 Legislature places Charitable Request Act out for public review and comment by adoption of Resolution 08.29.23A.
- 10.24.23 Legislature adopts Resolution 10-24-23S approving amendments to the Act.