

Revenue Procedure 84-36

26 CFR 601.201: Rulings and determining letters.

(Also Section 7871.)

1984-1 Cumulative Bulletin 510; Revenue Procedure 84-36

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SECTION 1. PURPOSE

The purpose of this revenue procedure is to provide a list of subdivisions of Indian tribal governments that are to be treated as political subdivisions of states for specified purposes under the Internal Revenue Code for a two-year period.

SEC. 2. BACKGROUND

.01 The Indian Tribal Governmental Tax Status Act of 1982, (Title II of Pub. L. No. 97-473, 96 Stat. 2605, 2607-11, as amended by Pub. L. No. 98-21, 97 Stat. 65, 87 [1983-1 Cumulative Bulletin 510, 511]) added certain provisions to the Code that pertain to the status of Indian tribal governments. For two years beginning in 1983, Indian tribal governments (or subdivisions thereof) will be treated as states (or political subdivisions thereof) for specified federal tax purposes. For example, under new section 7871 of the Code interest on public activity bonds issued during the years 1983 and 1984 by a tribal government may be tax exempt, and a tribal government will be entitled to exemption from certain excise taxes. Also, charitable contributions made in 1983 and 1984 to or for the use of a tribal government may be deductible under federal gift and estate tax laws. Charitable contributions made during a taxpayer's [*2] tax years beginning in 1983 and 1984 may be deductible under the federal income tax laws.

.02 The term "Indian tribal government" is defined under section 7701(a)(40) of the Code (as amended) to mean the governing body of any tribe, band, community, village or group of Indians, or (if applicable) Alaska Natives, that is determined by the Secretary of the Treasury, after consultation with the Secretary of the Interior to exercise governmental functions. Section 7871(d) of the Code provides that for purposes of section 7871, a subdivision of an Indian tribal government shall be treated as a political subdivision of a state if (and only if) the Secretary of the Treasury determines (after consultation with the Secretary of the Interior) that such subdivision has been delegated the right to exercise one or more of the substantial governmental functions of the Indian tribal government.

.03 A list of Indian tribal entities that exercise governmental functions for purposes of section 7871 of the Code has been published as Revenue Procedure 83-87, 1983-2 Cumulative Bulletin 606.

SEC. 3. APPLICATION

The following list sets forth subdivisions of Indian tribal governments which have been determined to [*3] qualify for treatment as political subdivisions of states for specified purposes under section 7871 of the Code.

SEC. 4. LIST

SUBDIVISIONS OF INDIAN TRIBAL GOVERNMENTS THAT QUALIFY FOR TREATMENT AS POLITICAL SUBDIVISIONS OF STATES FOR PURPOSES OF TITLE II OF PUB. L. NO. 97-473:

Arapahoe Tribe of the Wind River Reservation, Wyoming

1. Northern Arapahoe Educations Trust

Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana

1. Fort Peck Tribal Enterprise
2. Fort Peck Housing Authority
3. Fort Peck Transportation System

Bad River Band of Lake Superior Chippewa Indians of the Bad River Reservation, Wisconsin

1. Bad River Housing Authority

Bay Mills Indian Community of the Sault Ste. Marie Band of Chippewa Indians, Michigan

1. Bay Mills Housing Authority
2. Bay Mills Community Water Committee

Blackfeet Tribe of the Blackfeet Indian Reservation of Montana

1. Napi Educational Services, Inc.
2. Blackfeet Tribal Health Board, Inc.
3. Blackfeet Oil and Gas Tax Commission
4. Blackfeet Indian Housing Authority
5. Blackfeet Community College

Chemehuevi Indian Tribe of the Chemehuevi Reservation, California

1. All Mission Indian Housing Authority [*4]

Chickasaw Nation of Oklahoma

1. Chickasaw Housing Authority

Choctaw Nation of Oklahoma

1. Choctaw Housing Authority

Cocopah Tribe of Arizona

1. Cocopah Housing Authority

Colorado River Indian Tribes of the Colorado River Reservation, Arizona and California

1. Colorado River Indian Housing Authority
2. Colorado River Sewage System Joint Venture

Confederated Salish and Kootenai Tribes of the Flathead Reservation, Montana

1. Flathead Reservation Area Comprehensive Alcoholism Program
2. Salish-Kootenai Community College
3. Salish-Kootenai Housing Authority

Confederated Tribes of the Chehalis Reservation, Washington

1. Chehalis Housing Authority

Confederated Tribes of the Umatilla Reservation, Oregon

1. Umatilla Housing Authority

Confederated Tribes of the Warm Springs Reservation of Oregon

1. Warm Springs Housing Authority

Confederated Tribes and Bands of the Yakima Indian Nation of the Yakima Reservation, Washington

1. Yakima Housing Authority

Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada

1. Shoshone Joint Housing Authority

Eastern Band of Cherokee Indians of North Carolina

1. Qualla Housing Authority

Ely Indian Colony of Nevada

1. Ely Indian Housing Authority

Fort Belknap Indian Community

1. Fort Belknap Housing Authority
2. Fort Belknap Tribal Utilities Commission

Fort McDermitt Paiute Shoshone Tribe

1. Fort McDermitt Housing Authority

Fort Mojave Indian Tribe of Arizona

1. Fort Mojave Tribal Housing Authority

Gila River Pima-Maricopa Indian Community of the Gila River Indian Reservation of Arizona

1. Gila River Housing Authority

Hualapai Tribe of the Hualapai Indian Reservation, Arizona

1. Hualapai Housing Authority

Keweenaw Bay Indian Community of Chippewa Indians of the L'Anse Reservation, Michigan

1. Keweenaw Bay Indian Community Educational Committee

2. Ojibwa Housing Authority

Lac Courte Oreilles Band of Lake Superior Chippewa Indians of the Lac Courte Oreilles Reservation of Wisconsin.

1. Lac Courte Oreilles Community College

2. Lac Courte Oreilles Housing Authority

3. Lac Courte Oreilles Utilities Commission

Lac du Flambeau Band of the Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin

1. Lac du Flambeau Chippewa Housing Authority

Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada

1. Lovelock Housing Authority

Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington

1. Lower Elwha Housing Authority

Makah Indian Tribe of the Makah Reservation, Washington

1. Makah Housing Authority

Miccosukee Tribe of Indians of Florida

1. Miccosukee Corporation

Minnesota Chippewa Tribe, Minnesota

1. Bois Forte Reservation Business Committee

2. Bois Forte Housing Authority

3. Fond du Lac Reservation Business Committee
4. Fond du Lac Housing Authority
5. Grand Portage Reservation Business Committee
6. Grand Portage Housing Authority
7. Mille Lac Reservation Business Committee
8. Mille Lac Housing Authority
9. Leech Lake Reservation Business Committee
10. Leech Lake Housing Authority
11. White Earth Reservation Business Committee
12. White Earth Housing Authority
13. Minnesota Chippewa Tribal Home Loan Corporation

Mississippi Band of Choctaw Indians, Mississippi

1. Choctaw Board of Education
2. Choctaw Transit Authority
3. Choctaw Utility Commission
4. Chata Okla Community College
5. Mississippi Choctaw Housing Authority

Moapa Band of Paiute Indians of Nevada

1. Moapa Housing Authority

Navajo Tribe of Arizona

1. Navajo Community College
2. Navajo Housing [*7] Authority
3. Navajo Tribal Utility Authority
4. Navajo Skill Center

Nooksack Indian Tribe of Washington

1. Nooksack Indian Housing Authority
2. Nooksack Tobacco Control Tax Commission

Northern Cheyenne Tribe of Montana

1. Busby School Board
2. Labre School Board
3. Dull Knife Memorial College Board
4. Northern Cheyenne Board of Health
5. Northern Cheyenne Housing Authority
6. Northern Cheyenne Foundation
7. Northern Cheyenne Utility Commission

Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota

1. Eagle Nest District
2. Lacreek District
3. Medicine Root District
4. Pass Creek District
5. Pine Ridge Village
6. Porcupine District
7. Wounded Knee District
8. Wakpamni District
9. White Clay District
10. Oglala Sioux Community College
11. Oglala Sioux Tribal Public Safety Commission

Paiute Indian Tribe of Utah

1. Cedar City Band of Paiute Indians
2. Indian Peaks Band of Paiute Indians
3. Kanosh Band of Paiute Indians
4. Koosharem Band of Paiute Indians
5. Shivwits Band of Paiute Indians

Paiute Shoshone Tribe of the Fallon Reservation and Colony, Nevada

1. Fallon Housing Authority
2. Fallon Tribal Sanitation Board

Papago Tribe of the Sells, Gila Band and San Xavier Reservation, Arizona

1. Baboquivari District
2. Chukutkuk District
3. Gu Achi District
4. Gu Vo District
5. Hickiwan District
6. Pisinemo District
7. San Lucy District
8. San Xavier District
9. Schuk Toak District
10. Sells District
11. Sif Oidak District

Passamaquoddy Tribe of Maine

1. Pleasant Point Indian Housing Authority
2. Indian Township Housing Authority

Pawnee Indian Tribe of Oklahoma

1. Pawnee Tribal Development Corporation

Penobscot Tribe of Maine

1. Indian Island Housing Authority

Pueblo of Isleta

1. Isleta Elementary School Board

Pyramid Lake Paiute Tribe of Nevada

1. Pyramid Lake Housing Authority
2. Pyramid Lake High School

Quechan Tribe of the Fort Yuma Reservation, California

1. Quechan Housing Authority

Quileute Tribe of the Quileute Reservation, Washington

1. Quileute Port Authority

2. Quileute School Board

Quinault Tribe of the Quinault Reservation, Washington

1. Quinault Housing Authority

Reno-Sparks Indian Colony, Nevada

1. Reno-Sparks Housing Authority

Rosebud Sioux Tribe of the Rosebud Reservation, South Dakota

1. Sicangu Oyate Ho, Inc.

2. Sinte Gleska [*9] College

3. Rosebud Water and Sewer Commission

4. Rosebud Housing Authority

Saginaw Chippewa Indian Tribe of Michigan

1. Saginaw Chippewa Housing Authority

2. Saginaw Chippewa Indian Health Board

San Carlos Apache Tribe

1. San Carlos Housing Authority

Sault Ste. Marie Tribe of Chippewa Indians of Michigan

1. Ameek Construction Company

2. Sault Ste. Marie Senior Citizens Committee, Inc.

3. Sault Ste. Marie Indian Housing Authority

Seminole Tribe of Florida

1. Seminole Tribal Housing Authority

2. Seminole Tribe of Florida, Inc.

Seneca Nation of New York

1. Seneca Nation Housing Authority

2.Seneca Educational Foundation

3. Cataraugus Reservation Volunteer Fire Department

Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho

1. Fort Hall Housing Authority

Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada

1. Duck Valley Housing Authority

Skokomish Indian Tribe of Washington

1. Skokomish Housing Authority

Squaxin Tribe of Washington

1. Southern Puget Inter-Tribal Housing Authority

2. Southern Puget Tribal Planning Agency

St. Regis Band of Mohawk Indians of New York

1. St. Regis Indian Housing Authority

Te-Moak Bands of Western Shoshone Indians of Nevada

1. Battle Mountain Band Council

2. Elko Band Council

3. South Fork Band Council

4.Wells Band Council

5. Te-Moak Housing Authority

Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota

1. Fort Berthold Housing Authority

Tulalip Tribes of the Tulalip Reservation, Washington

1. Tulalip Housing Authority

Turtle Mountain Band of Chippewa Indians, North Dakota

1. Couture, Ingebretson and Ojibwa School Boards

2. Turtle Mountain Community College

3. Turtle Mountain Parks and Recreation Board

4. Turtle Mountain Public Utilities Commission

Ute Indian Tribe of Uintah and Ouray Reservation, Utah

1. Ute Indian Housing Authority

Walker River Paiute Tribe of Nevada

1. Walker River Housing Authority

Washoe Tribe of Nevada and California

1. Washoe Housing Authority

White Mountain Apache Tribe of the Fort Apache Indian Reservation, Arizona

1. White Mountain Apache Housing Authority

Yerington Paiute Tribe of Nevada

1. Yerington Housing Authority

Yomba Shoshone Tribe of Nevada

1. Yomba Housing Authority

Zuni Tribe of New Mexico

1. Zuni Housing Authority

2. Zuni Conservation Enterprise