



Mille Lacs Band of Ojibwe Indians

*Executive Branch of Tribal Government
Office of the Chief Executive*

Via E-mail

Virgil Wind
Chief Executive
Mille Lacs Band of Ojibwe
43408 Oodena Drive
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February 6, 2026

The Honorable Tina Smith
U.S. Senate
720 Hart Senate Office Building
Washington, D.C. 20510

Re: Support for S. 2022, the Tribal Tax and Investment Reform Act

Dear Senator Smith:

On behalf of the Mille Lacs Band of Ojibwe, I write to express our strong support for S. 2022, the Tribal Tax and Investment Reform Act, and to respectfully urge your leadership in advancing this critical, bipartisan legislation. The Act addresses longstanding barriers in the federal tax code that impede Tribal governments' ability to finance essential infrastructure, deliver government services, and drive regional economic growth, while affirming Tribal self-determination and parity with other governments.

As you may recall, I met with you in Washington in October 2024 regarding a prior version of this legislation, and we appreciated your engagement on the issues it addresses for our communities.

We particularly highlight Section 10, which would ensure that Tribal general welfare support benefits are not treated as income or resources for purposes of Supplemental Security Income (SSI) eligibility and calculations. Current Social Security Administration (SSA) policy excludes tax-exempt Tribal general welfare benefits only when based on individual financial need, undermining community-based programs that serve elders, families, and vulnerable citizens. Section 10 would correct this by excluding Tribal general welfare benefits from countable income and resources and by clarifying that Tribal grantor trusts for minors are not countable resources regardless of funding source. This change would ensure that Tribal citizens are not made worse off for receiving assistance from their own governments. These fixes address real-world problems our citizens face, including risks to SSI/Medicaid for elders receiving Tribal assistance, denials of housing help where eligibility reflects community needs, and inconsistent treatment of minors' trusts that hinders family support for Tribal children.

Letter from Chief Executive Virgil Wind to Sen. Tina Smith (D-MN)
Re: Support for S. 2022, the Tribal Tax and Investment Reform Act
February 6, 2026
Page 2 of 2

Beyond Section 10, S. 2022 delivers essential parity tools that will empower Tribal governments to meet community needs and help strengthen local economies. For example, by eliminating the “essential governmental function” test and enabling access to the qualified private activity bond market, the Act aligns Tribal tax-exempt financing with that of states and localities and opens tax-exempt pathways for facilities commonly financed by other governments, from health centers to utilities and redevelopment projects. Additionally, the Act’s treatment of Tribal pension and employee benefit plans provides uniform protections and clarifies equal treatment rules, improving workforce recruitment, retention, and retirement security in Indian Country. The Act would also provide a dedicated New Markets Tax Credit allocation targeting Tribal areas, which will bring more capital and certainty to high-need communities, building on demonstrated success of Native projects and addressing historically low NMTC penetration in Indian Country. Finally, by recognizing Indian areas as difficult development areas for Low-Income Housing Tax Credit purposes, the Act will help close severe housing gaps and increase the feasibility of affordable housing where costs are high relative to incomes.

For these reasons, we strongly support S. 2022 and would appreciate your help to advance it. Section 10’s SSI clarification will immediately protect our most vulnerable citizens and allow the Mille Lacs Band to administer general welfare programs as Congress intended, while the Act’s financing, workforce, housing, and investment provisions will strengthen our regional economy for the benefit of Native and non-Native communities alike. We stand ready to provide any additional information helpful to your consideration and to collaborate on swift passage of this important legislation.

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Virgil Wind
Chief Executive
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