



NATIVE AMERICANS IN PHILANTHROPY

FOR INDIGENOUS GOVERNMENTS AND ENTITIES

Indian Country is familiar with the expanded contracting opportunities provided by PL 638 but there is short understanding of the potentials found in the definition of “Indian Organizations” that the law provides.

Since the passage of the Indian Tribal Governmental Tax Status Act there has been an emphasis on the ability for Nations/Tribes to issue tax exempt bonds to underwrite development in Indian Country. But IRC 7871 opens a very wide door for expanded fundraising opportunities without the need for a 501(c)(3) non-profit corporation.

- Indian Tribal Governmental Tax Status Act of 1982 passed to give Nations/Tribes the same advantages as states.
- 7871 provides Indigenous nations/tribes with the same tax advantages enjoyed by states governments when they receive grants from foundations, charities or individual donors.
- Any Nation/Tribally established fund, program, or subdivision that is an integral part of a Nation/Tribal government and is designed to perform charitable activities for exclusively public purposes is covered under section 7871.

Native Americans in Philanthropy has partnered with Network for Native Futures in the development of a training workshop designed to assist Indigenous governments, their programs, tribal courts and colleges in gaining greater understanding of these tools. Most importantly, the workshop will provide practical steps as to how these tools can be incorporated into their strategies and programs.

“PL 638 & IRC 7871: Important tools for development in Indian Country” is designed to provide Indigenous leaders, program managers, judges and college administrators with a working understanding of the advantages and potentials of these tools.

[To learn more click here to register for the gathering.](#)