

Tribal Transportation Planning Organization

Puget Sound Regional Council – Seattle

January 18, 2011

Minutes

I. Introductions

Kirk Vinish, TTPO Chairman, welcomed the membership to the TTPO's first quarterly meeting of 2011.

Motion: made by Michael Cardwell and seconded by Jim Longley, to accept the minutes from the October 12, 2010 meeting with corrections. Motion carries.

II. TTPO Business Discussion

Discussion regarding the corporate structure of the TTPO continued. The TTPO officers, Kirk Vinish, Chairman, Jim Longley, Vice-Chair, and Annette Nesse, Secretary/Treasurer reported on their December 6, 2010 meeting with the law firm of Miller Nash. The purpose of the meeting was to get legal advice to share with the membership re: tax and legal structure. The meeting included the following Miller Nash staff: Chris Masse – Partner and Tribal Lead, Aubrey Seffernick- Associate, and Bill Manne – Partner and Tax Specialist. After an in-depth discussion re: the purpose and the current structure of the TTPO the Miller Nash team offered that the IRS 501 (c) 4 status was best suited to our goal of becoming an independent organization. This status would allow us to take action on behalf of our constituency (members), to lobby if we so choose, and to be considered tax exempt. The following steps to applying for 501 (c) 4 status are outlined below:

1. Prepare amended and restated bylaws (setting forth corporate governance procedures that are not included in the current bylaws) and submit those for adoption by the TTPO Board of Directors.
2. File amended and restated non-profit articles of incorporation to include the required language for 501 (c) 4 organizations and to include other desired corporate governance language³. Confirm that the TTPO has held an organization meeting or adopted an organizational consent.
3. Confirm that the TTPO has elected directors and appointed officers.
4. Prepare and file form 1024 to ensure IRS recognition of tax exempt status.

5. Total Legal Fees

Miller Nash legal fees = \$2000

IRS application fee = \$850

TOTAL Cost of 501© 4 filing = \$2850

After a lengthy discussion regarding the ability to lobby the group agreed that we don't need to pursue lobbying at this time. Tribes are unlikely to allow the TTPO to lobby on their behalf and since we have already received restricted funds (the contribution from Stillaguamish was from their BIA IRR funds), we cannot lobby using these funds. Additionally, WSDOT weighed in and noted that state funds cannot be used for lobbying. It was determined that this is a good time to move forward with applying to the IRS for tax exempt status. We can always pursue the 501(c) 3 status, in addition to the 501(c) 4 status, at a later time so that we can accept tribal casino contributions and offer tax deductibility to contributors.

To further our efforts to decide on an IRS tax status Bill Manne from Miller Nash was available by phone to answer the following list of key questions as developed by the group:

1. What are 501(c) 4 qualifying criteria? How do we fit this IRS designation? (See Miller Nash Memorandum re: Corporate Matters, dated January 11, 2011).
2. How do you get tax exempt status unless you file an IRS application? By filing an IRS application requesting this status.
3. Does the benefit to Tribes within the broader Washington State community disqualify us for 501(c) 4 status? No.
4. Do we truly qualify for 501(c) 4 status? Yes. This type of organization is formed for reasons of social welfare per the specific community as defined as tribes and or tribal reservations.
5. Why are you recommending 501(c) 4 status? This designation is easier to obtain, permits lobbying with no restrictions, allows altruistic objectives similar to (c) 3, is less burdensome to maintain, no mandatory application request, less state attorney general scrutiny. We can choose to create (c) 3 later or turn (c) 4 into a (c) 3.
6. (delete spaces)If we go with 501(c)3 status, what amount of latitude do we have to lobby? Very limited.
7. Will our tax status affect our collaborative relationship w/the State (WSDOT)?
 - a. Question for the WA State Attorney General
 - b. What kind of relationship with WSDOT would it be? Probably would not be able to provide general funds to work/coordinate with the TTPO.
8. If we go with 501(c) 3 status will we have the flexibility to make a mistake regarding lobbying? Probably not.

9. If we file as a 501(c) 4 will the definition of “community” be questioned? Not likely.
10. Timeline for submission
 - a. 501(c)3 – Submit form 1023 (mandatory) which takes 6 month to 1 year for approval.
 - b. 501(c)4 – Submit Form 1024 (optional) which takes 1 month to prepare form and then we can begin to operate immediately under this designation.
11. Can we accept charitable contributions? Yes, but...
 - a. Casinos/Tribes don’t need income tax deduction and so 501(c)3 isn’t necessary
 - b. Businesses may not contribute frequently or regularly as an ordinary/necessary business expense
 - c. Casino Community impact funds – may require an IRS designation.
12. Will we qualify for Federal or State grants? Yes, either 501(c) status should be acceptable.

Motion: made by Casey Steven and seconded by Richard Rolland to accept the Miller Nash recommendation to pursue 501(c) 4 status. Motion carries.

Motion: made by Michael Cardwell and seconded by Richard Rolland to spend the funds necessary to submit the 501(c) 4 application. Motion carries.

Financial Report – see attached summary report.

Budget Development: The membership asked that a working budget be developed by Secretary/Treasurer Annette Nesse. Annette asked for input from the group to develop a list of items that TTPO would like to consider for FY 2011 which follows:

- Partner w/TTAP to sponsor the Tribal Safety Conference/Symposium
- Pay Legal Costs for IRS filing fees
- Contribute to Northwest Tribal Transportation Symposium (April 18-21)
- Establish a Survey Monkey Account
- Contribute to the WSDOT/Tribal Planning Symposium (date yet to be determined)
- Pay for dues & subscriptions to other industry organizations

III. Federal Transportation Program Update – Unavailable

IV. Tribal/State Transportation Conference Follow-up Plan

The 2010 Tribal/State Transportation Conference at Tulalip was deemed a successful meeting. Megan Cotton will provide a financial update at our next TTPO meeting in April.

V. Announcements/Ongoing Projects

Tribal Transportation Survey Update – Richard Rolland reported that the survey on tribal transportation capacity in the Northwest, a follow-up to the TTPO WA Tribes survey of 2004, is being overseen by Dr. Dick Winchell and worked on by Urban & Regional Planning student William Marchand a Colville tribal member and one of four Eastern Washington University FHWA Dwight Eisenhower Fellowship recipients for the 2010/2011 school year. Rick Galloway who developed the original survey and Kirk Vinish, have also been actively engaged in providing information and reviewing the new survey documents. The survey will be sent to the 45 tribes in the NW Region, results will be compiled and a report drafted by Mr. Marchand for review by the Dr. Winchell, Rick and Kirk. The final report will be made available to the TTPO, ATNI Transportation Committee, the Tribes and others. Requests for information on the project should be directed to Dr. Winchell at dwinchell@gmail.com.

Tribal Transportation Guidebook Update – Megan Nicodemus announced that there have been problems with accessing the web version of the guidebook and that she is making corrections as needed. The Chapter 3 update will soon be released for review and comment.

RTPO Survey – Julie Rodwell is conducting a survey regarding how Tribes are interacting w/MPO's and RTPO's. The survey will be completed within three weeks and then sent out for review.

VI. Announcements

Casey Stevens announced that Stillaguamish is undertaking review of the use of high occupancy vehicles (HOV's) versus the use of single occupancy vehicles (SOV's), attempting to determine why bus ridership is so low.

WSDOT Highway Systems Plan – For the first time, WSDOT is inviting outside entities, such as tribes, to submit projects to be included in the HSP. Seven tribes have submitted projects at this time.

TO DO LIST:

Megan Cotton

Provide copy of Tribal/State task list with assignments

Add regular task list updates of assignments from past Tribal/State conferences as a standing TTPO agenda item

Provide map of State Routes that intersect or are adjacent to tribal land

Annette Nesse

Ask Miller Nash to edit by-laws and articles of incorporation

Ask Miller Nash for advice re: completion of IRS Form 1024 seeking 501 (c) 4 status

VII. Good of the Order

Next TTPO meeting will be held in Spokane on April 19th in conjunction with the Northwest Tribal Transportation Symposium.

Adjournment