Pursuant to Minn. Stat. § 3.197, the cost of preparing this report was negligible.

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April 13, 2020

The Honorable Paul Marquart  
Chair, House Tax Committee  
597 State Office Building

The Honorable Greg Davids  
Minority Lead, House Taxes Committee  
283 State Office Building

The Honorable Lyndon Carlson  
Chair, House Ways and Means Committee  
479 State Office Building

The Honorable Pat Garofalo  
Minority Lead, House Ways and Means Committee  
295 State Office Building

The Honorable Roger Chamberlain  
Chair, Senate Taxes Committee  
3225 Minnesota Senate Building

The Honorable Ann Rest  
Minority Lead, Senate Taxes Committee  
2217 Minnesota Senate Building

The Honorable Julie Rosen  
Chair, Senate Finance Committee  
2113 Minnesota Senate Building

The Honorable Richard Cohen  
Minority Lead, Senate Finance Committee  
2301 Minnesota Senate Building

Dear Committee Chairs and Ranking Members:

Minn. Laws Chap. 71 Art. 1 Sec. 10(f) requires the Minnesota Department of Revenue to provide a compilation of the grant applications submitted by the Tribal Nations for funding emergency response activities in response to the infectious disease known as COVID-19.

This report includes the total amount requested by each Tribal Nation and a summary of their proposed use of funds.

Sincerely,

Cynthia Bauerly  
Commissioner

Tribal Nations Grant Report
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On March 26, 2020, the Minnesota Legislature passed legislation providing COVID-19 response efforts. Governor Tim Walz signed this package into law, enacting Minn. Laws Chap. 71 Art. 1 Sec. 10. The language pertaining to the Tribal Nation Grants reads:

**TRIBAL NATIONS GRANTS.**

(a) $11,000,000 in fiscal year 2020 is appropriated from the general fund to the commissioner of revenue for grants to fund emergency response activities in response to the infectious disease known as COVID-19. The commissioner of revenue may provide grants under this section of up to $1,000,000 to the governing body of the:

1. Fond du Lac Band;
2. Grand Portage Band;
3. Mille Lacs Band;
4. White Earth Band;
5. Bois Fort Nett Lake Band;
6. Leech Lake Band;
7. Red Lake Nation;
8. Upper Sioux Community;
9. Lower Sioux Community;
10. Shakopee-Mdewakanton Sioux Community; and
11. Prairie Island Mdewakanton Dakota Community.

(b) Each tribal nation must use the grant received under paragraph (a) for activities that mitigate the immediate health and economic impacts of COVID-19. These activities include but are not limited to (1) reimbursable activities under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended, and (2) securing basic needs, including but not limited to food and shelter, for tribal members.

(c) To receive a grant a tribe must apply to the commissioner of revenue by April 1, 2020. The grant application must state the amount of the request up to a maximum of $1,000,000. As part of the application the tribe must agree to spend the grant money for activities that mitigate the immediate health and economic impacts of COVID-19.

(d) Any portion of the $11,000,000 appropriated under this section that is not applied for by April 1, 2020, must be paid in equal share to all tribes that have timely applied for a grant.

(e) The commissioner of revenue must distribute the grant payments on or before April 8, 2020.

(f) By April 14, 2020, a recipient of a grant under this section must provide a report to the commissioner of revenue in the form prescribed by the commissioner of revenue. The commissioner of revenue must compile and provide the reports to the chairs and ranking minority members of the legislative committees with jurisdiction over taxes.

(g) The appropriation under this section is onetime.
Summary of Payments

According to the timeline outlined in Minn. Laws Chap. 71 Art. 1 Sec. 10, the Minnesota Department of Revenue provided an application to each Tribal Nation on March 26, 2020. All applications were received by April 1, 2020 and agreed to spend the funds for activities that mitigate the immediate health and economic impacts of COVID-19. The department disbursed all funds by April 7, 2020.

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<tr>
<th>Tribal Nation</th>
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<td>Bois Forte Nett Lake Band</td>
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<tr>
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<td>$1,000,000</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$11,000,000</strong></td>
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Reports on Planned Use of the Funds

Tribal governments provided reports regarding their planned use of the funds as described below.

**Bois Forte Nett Lake Band**

*Grant Amount Requested: $1,000,000*

The Bois Forte Nett Lake Band plans to use funds for direct relief to:

- Fortune Bay Casino for:
  - Employee wages and insurance
  - Utilities
- Utilities for tribally owned business
- Provide support to other tribal government assistance programs

**Fond du Lac Band**

*Grant Amount Requested: $1,000,000*

The Fond du Lac Band plans to use the funds for:

- Salary and fringe
- Transportation
- Insurance
- Personal Protective Equipment
• Meals for youth and elders

Grand Portage Band

Grant Amount Requested: $1,000,000

The Grand Portage Band plans to use the funds for band members and employees:

• Food
• Rent
• Continued health benefits

Leech Lake Band

Grant Amount Requested: $1,000,000

The Leech Lake Band plans to use the funds for:

• Tribal business employee payroll
• Personal Protective Equipment
• Covering any indirect costs under their negotiated rate

Lower Sioux Community

Grant Amount Requested: $1,000,000

The Lower Sioux Community plans to use the funds for:

• Health care
• Small stipends and basic needs for individuals
• Emergency operations

Mille Lacs Band

Grant Amount Requested: $1,000,000

The Mille Lacs Band plans to use the funds for:

• Salary and fringe to individuals disseminating supplies and information
• Monetary assistance for those on fixed incomes and those recently unemployed
• Emergency food
• Printing relevant information
• Related transportation and delivery costs

Prairie Island Mdewakanton Dakota Community

Grant Amount Requested: $1,000,000

The Prairie Island Mdewakanton Dakota Community plans to use the funds for:
• Health benefits for casino employees and tribal government employees
• Primary health care clinic costs
• Funding the senior living facility

Red Lake Nation
Grant Amount Requested: $1,000,000
The Red Lake Nation plans to use the funds for:
• Lost wage reimbursement
• Medical supplies and Personal Protective Equipment
• Public safety
• Food distribution
• Homeless assistance

Shakopee-Mdewakanton Sioux Community
Grant Amount Requested: $1,000,000
The Shakopee-Mdewakanton Sioux Community plans to use the funds for furloughed employee:
• Health insurance premiums
• Costs of covered claims

Upper Sioux Community
Grant Amount Requested: $1,000,000
The Upper Sioux Community plans to use the funds to mitigate:
• Loss of casino revenue
• Wages paid to casino employees
• Health insurance costs for tribal members

White Earth Band
Grant Amount Requested: $1,000,000
The White Earth Band plans to use the funds for:
• Emergency response activities
• Securing food and shelter
• Mitigating negative health and economic impacts