# Snoqualmie Indian Tribe
# Eligible and Ineligible Expense Appendix

## I. ELIGIBLE AND PRESUMPTIVELY NONTAXABLE EXPENSES

The following expenses are Eligible Expenses and are intended to qualify as Tribal General Welfare Benefits excludable from gross income to the fullest extent permitted by law. This Eligible and Ineligible Expense Appendix applies to Benefits distributed on or after January 1, 2027. No Benefit may be approved or distributed on or after January 1, 2027, for an expense classified as ineligible under this Appendix.

A. Traditional Cultural Activities

1. Supplies, materials, equipment, instruction, and participation costs for traditional cultural activities, including beading, leatherwork, carving, drum making, regalia making, traditional arts and crafts, food processing and preservation, gardening, smoking, barbecuing, camping, archery, canoe-related activities, and similar activities.
2. Supplies and equipment for traditional gathering, preparation, preservation, teaching, and transmission of cultural knowledge and practices.
3. Snoqualmie Tribal Flags for home display or use at Tribal events, gatherings, or ceremonies.
4. Traditional gifting expenses for ceremonies, celebrations of life, and similar cultural events.
5. Traditional-ceremony expenses, including venue, catering, regalia, gifting supplies, and similar ceremony-related expenses.

B. Hunting, Fishing, Gathering, Camping, and Traditional Outdoor Activities.

1. Hunting, fishing, and gathering licenses, permits, passes, excursions, charters, access fees, supplies, and equipment.
2. Gun safes for secure storage of firearms used in hunting activities.
3. Camping supplies and equipment.
4. Annual National Park and State Park passes.
5. Park-entry fees, campground memberships, and tent, RV, and campsite fees.
6. Garden supplies for traditional plants, traditional food practices, cultural continuity, health, or wellness.
7. Weather-appropriate clothing for approved outdoor, cultural, fitness, wellness, hunting, fishing, or gathering activities.

C. Traditional-Activity Vehicles, Watercraft, and Related Expenses

1. ATV, UTV, dirt-bike, 4x4, camper, RV, fifth-wheel, snowmobile, fishing-boat, and similar non-primary-vehicle or watercraft purchases, down payments, repairs, maintenance, equipment, and accessories for hunting, fishing, gathering, camping, cultural access, or another traditional outdoor activity.
2. Boating repairs, maintenance, equipment, and accessories for fishing, gathering, cultural access, Tribal research, education, or another approved cultural or community purpose.

D. Health, Wellness, Fitness, Education, and Youth Development

1. Sports clinics, classes, camps, lessons, gym memberships, workout classes, workout subscriptions, coaching, and similar activity costs.
2. Workout supplies and equipment.
3. Fitbit devices, Apple Watches, Garmin Watches, and similar activity-tracking equipment for health, fitness, or wellness purposes.
4. Athletic gear for classes, lessons, camps, teams, Native Sporting Events, fitness programs, and similar Approved Activities.
5. Paddleboards, snowboards, e-bikes, e-scooters, ski and snowboard memberships, and similar equipment, supplies, passes, and memberships for health, fitness, wellness, youth-development, cultural, educational, or organized-program purposes.
6. Recreation passes, tickets, museum admissions, learning-center admissions, excursions, charters, and similar participation costs for cultural, educational, health, wellness, youth-development, or Tribal-community purposes.
7. Recreational craft supplies and equipment, including sewing and scrapbooking supplies, for cultural, educational, youth-development, wellness, or organized-program purposes.
8. Summer and school-break camps for enrolled minor Tribal Members.

E. Native Sporting Events

1. Registration, admission, participation, coaching, clinic, camp, lesson, tournament, team, uniform, athletic-gear, equipment, and supply expenses for Native Sporting Events.
2. Travel expenses associated with participation in or attendance at Native Sporting Events.
3. Native Sporting Events include rez ball tournaments, Native basketball tournaments, Native lacrosse games and tournaments, and other qualifying Native Sporting Events.

F. Minor and Family Activities

1. Car seats, pack-and-plays, outdoor play gates, strollers, travel gear, wagons, and similar equipment that promotes safe transportation, outdoor activity, healthy recreation, or participation in an Approved Activity.
2. Scooters, skateboards, trampolines, swimming pools, sleds, swing sets, go-carts, and similar child activity or play equipment for healthy recreation, outdoor wellness, youth development, cultural, educational, or structured-program purposes.
3. Family memberships and similar family expenses that include eligible Tribal Program Participants.

G. Tribal Meetings, Gatherings, Events, and Travel

1. Travel expenses for eligible Tribal Members to attend official Tribal membership meetings.

2. Travel expenses for Tribal Members to attend Snoqualmie Tribal gatherings, Tribal events, cultural gatherings, ceremonies, and other Approved Activities involving traditional practices or Tribal culture.
3. Expenses directly related to participation in Tribal membership meetings, Tribal gatherings, Tribal events, cultural gatherings, and traditional ceremonies.

H. Cultural, Educational, Research, Wellness, and Community Tours. Tours, excursions, and similar activities for documented cultural, educational, research, wellness, youth-development, or Tribal-community purposes.

I. Other Similar Expenses. Other expenses with a direct connection to a Traditional Cultural Activity, Health and Wellness Activity, Native Sporting Event, educational activity, youth-development activity, Tribal government or community activity, or other Approved Activity.

## II. INELIGIBLE EXPENSES

The following expenses are not Eligible Expenses:

A. Recreation, Entertainment and Spectator Events
1. Amusement-park, theme-park, water-park, and similar general-amusement-venue admission fees, tickets, passes, memberships, packages, and related expenses.
2. Concert tickets, concert admission fees, concert passes, and other general-entertainment-event expenses.
3. Non-Native spectator sporting-event admission fees, tickets, passes, memberships, packages, and related expenses.

B. General Household and Personal Expenses
1. Toys, except where expressly identified as an Eligible and Presumptively Nontaxable Expense under Section I.
2. Storage supplies, furniture, and general household items.
3. Souvenirs.
4. Cameras, except cameras used for hunting activities.
5. Daily-use items not connected to a specific eligible Traditional Cultural Activity, Health and Wellness Activity, Native Sporting Event, educational activity, youth-development activity, Tribal activity, or other Approved Activity.
6. Alcohol, tobacco, food, beverages, hygiene items, diapers, wipes, baby food, and formula.

C. Technology and Similar Items.
1. Drones and 3D printers not used for cultural purposes
2. Headphones.

D. Vehicles, Firearms, and Debt-Related Expenses
1. Street-legal vehicle repairs.

2. RV or motor-home monthly payments, tabs, registration fees, and similar recurring ownership expenses.
3. Firearms, ammunition, firearm supplies, and firearm equipment.
4. Gun-range dues, fees, permits, and similar expenses.
5. Loan payments for boats, ATVs, UTVs, 4x4s, or other vehicles or transportation equipment.
6. Outstanding financial obligations, including debt payments, late fees, penalties, interest, unpaid account balances, and collection charges.

E. Retail and Other Expenses

1. Membership dues for retail outfitters or similar stores, including REI, Cabela's, and similar businesses.
2. Any expense that is lavish or extravagant.
3. Any expense otherwise inconsistent with the purposes of the Program.