



SRPMIC

NOTICE OF ELECTION & INFORMATION GUIDE

2026 REFERENDUM ELECTION



BOOK ISSUED

DECEMBER 2025



SRPMIC COUNCIL MISSION AND VISION STATEMENT

Our Community Mission and Vision is to create:

- A Community that first recognizes God and Creator, through spirituality, love and compassion;
- A Community membership actively teaching and exercising the Onk Akimel O'Odham and Xalychidom Piipaash language, culture and traditions;
- A Sovereign Community Government that provides quality, essential services where Departments work together through collaboration and effective communication;
- A Community with leadership that cares for employee welfare and accountability;
- A healthy Community in mind, body and spirit;
- An educated membership that is self-reliant and productive;
- A safe Community that supports strong families;
- An environmentally responsible Community that protects the land;
- A Community that provides fiscal security for sustaining government services for future generation, gained through well-planned economic growth; and
- A Community that respects one another.

SRPMIC ELECTION BOARD

It is the SRPMIC Election Boards goal to provide vital information to the members of the Salt River Pima-Maricopa Indian Community to ensure a positive experience with the Primary and General Election process.

WHAT IS A REFERENDUM ELECTION

A referendum election is when the Council refers a matter to the voters. The voters then make the decision on these matters.



2026 REFERENDUM ELECTION

Amendment to Change Taxable Gaming Per Capita Payments to Tax-Free General Welfare Payments

Why are we having a referendum election?

The Council is calling for a referendum election for a decision on replacing taxable Indian gaming per capita distributions with tax-free general welfare payments. If 35% of the gaming enterprise's net revenues were provided to enrolled Community members as general welfare payments, those Community members who pay taxes would not be obligated to pay federal taxes on these general welfare payments.

What is the General Welfare Exclusion?

The general welfare exclusion is a special tax exemption that was added to the Internal Revenue Code and now expressly allows for tax free distributions (called general welfare payments) to be paid from net gaming revenues. Recent guidance from the United States Treasury Department and the Internal Revenue Service (IRS) confirms that Indian tribes can distribute general welfare payments to tribal members on an equal basis.

Unlike per capita distributions, however, these equal payments are nontaxable so long as they meet statutory requirements such as being available to members on a non-discriminatory basis, being set at amounts that are not lavish or extravagant, and being distributed to “promote the general welfare” of the Community. The general welfare of the Community is the promotion of public health, basic needs (food, shelter, utilities), cultural preservation, and other life necessities.

How will a general welfare payment be different than a “per capita” distribution?

Scenario: Currently, a person receives \$10K per year in per capita and works part time, earning an additional \$15K salary a year, for a total gross income of \$25K. At this time, both per capita payments and salary are taxable income.

If the referendum were to pass, and the Community were able to convert or transfer “gaming per capita payments” into general welfare payments, it would reduce taxable income. The \$10k a person receives as a general welfare payment would NOT be subject to income tax. Only total gross income of \$15K a year would then be subject to income tax (based on tax filing status of single). Regardless of how much a person earns per year at their job, the additional \$10K from annual general welfare payments would not be taxable.

*Note: If the voters do not approve the general welfare referendum, the person would continue to pay taxes on both the \$10K (from “gaming per capita payments”) and the \$15K of income she earns. The per capita payment would also be reported to IRS on a form 1099 and potentially be subject to tax withholding.

Why is a vote of the people required to replace the Community's per capita payments with tax-free general welfare payments?

Per the Community's Constitution, an initiative or referendum that has been enacted by the people can only be amended through another vote of the people. Because the per capita initiative was enacted by a vote of the people, in order to amend "per capita" to be tax-free general welfare payments, the Community's voters must again approve any amendments to the 2000 initiative. The Council cannot amend the initiative per capita parameters without a majority consent of the Community's voters.

How would this Referendum Election Change the 2000 Initiative for per capita? What change is Council recommending?

The 2026 Referendum Election would add the following words (**bolded** below). Importantly, the Referendum will not decrease the amount allocated for member distributions.

Voter Approved Language in 2000

The Council shall set and establish a Community ordinance which allocates 35% of the net gaming revenues of the Casino for per capita distributions to all enrolled members on a quarterly schedule for the life of the casino.

Yes _____

No _____

2026 Referendum Election

The Council shall set and establish a Community ordinance or **revenue allocation plan** which allocates 35% of the net gaming revenues of the Casino for per capita distributions **and/or general welfare** payments to all enrolled members on a quarterly schedule for the life of the **gaming enterprise**.

A "Yes" vote will adopt the 2026 language to allow for the distribution of net gaming revenues as non-taxable general welfare payments.

Yes _____

A "No" vote will keep the current language adopted in 2000 which would remain taxable income.

No _____

Would we receive a 1099 form for these general welfare payments? Is there anything else I will need to do when filing federal taxes?

No. The Community is not required to report general welfare payments to the IRS on a form 1099. Unlike per capita payments, general welfare payments are not reported as taxable income on your federal tax return.

How will this general income impact our ability to access benefits from the Social Security Administration (SSI) and Arizona's Medicaid program (AHCCCS)?

The change from taxable per capita payments to nontaxable general welfare payments should help the Community in its effort to protect Community members from disqualification from public assistance. This is an issue that is actively being discussed with various federal agencies, for which we hope to get better guidance. For example, the Social Security Administration has already met with tribes, IRS and Treasury on possible ways to avoid SSI disqualification by replacing per capita payments with general welfare payments. There is also at least one legislative proposal (Senate Bill 2022) that would add additional public program relief for general welfare payments that is not available for per capita payments. While guidance is still in process for many public assistance programs, the change being proposed in this Referendum will provide additional options to avoid disqualification from these critical programs.

What law changed to allow tribes to change per capita into general welfare payments?

The Tribal General Welfare Exclusion Act of 2014 added the new general welfare tax exemption (Internal Revenue Code Section 139E). Unfortunately, it took 5 years to staff an advisory committee to develop guidance under the new law, and another 5 years for that committee to work with the IRS, the U.S. Treasury department, and tribes to reach agreements on how the law should be implemented. Proposed regulations were published on September 17, 2024, and we are currently expecting additional / final guidance by the end of this year or early 2026.

Is there a limitation on how I spend the general welfare payment?

The law does not require that each payment be used for any particular purpose. The key, however, is that by the end of each year, each member must incur eligible general welfare expenses of at least the amount distributed.

The good news is that we believe that every member (without changing any spending habits) already incurs eligible expenses in amounts that would satisfy the general welfare rules. Eligible expenses include, for example, costs for basic needs such as food, housing, utilities, education, health care, participation in cultural events, home repairs, and transportation to work, etc.

It is possible that final guidance from IRS may at some point require the Community to secure a certification that members incur eligible expenses at or above the amounts distributed. But thus far, IRS has not required tribes to request receipts or other specific proof of general welfare expenses. We will continue to monitor IRS guidance.



Do I need to report anything on my tax return for the general welfare payment?

No, under the general welfare exclusion, these payments would not need to be reported to the IRS.

Will the general welfare payment be processed different than per capita?

No, the Community intends to issue general welfare payments in the same way that per capita is currently issued.

Will the general welfare payment change the minor's trust payments for my children?

No, general welfare payments will still be issued to each minor's trust account as currently done with per capita. The Community plans to amend the Minors and Protected Persons trusts, however, to include General Welfare Exclusion provisions that would allow funding distributed for housing and perhaps other eligible purposes to be issued tax-free for minors / young adults.

Is general welfare eligibility subject to financial need requirements (e.g., financial needs, federal poverty levels)?

No, the "general welfare" exclusion is not limited to any type of means testing or low-income requirements.

If general welfare eligibility requirements change in the future, could the Community revert to the current per capita distribution process?

Yes, the proposed referendum language states that Council may set a plan for the payments as “per capita distributions and/or general welfare payments”. This language provides the Council with the flexibility to amend the RAP to allow flexibility to revert to the current distribution process if preferred.

Thus, while contribution amounts going into all the trusts would remain the same, we expect that the new changes will allow certain trust distributions to be paid on a tax-free basis.

If the voters pass the 2026 Referendum Election, when will it be in effect?

If the majority of voters approve this referendum vote, the Community will submit an approved amended Revenue Allocation Plan (the “RAP”) to the BIA for approval. The RAP is a document required by federal law that controls what type of distributions the Community can make from net gaming revenues. As the general welfare exemption did not exist when the Community approved its current RAP many years ago, these new tax-free options would need to be added.

The BIA has 60 days to review the RAP, however, they have been known to take longer. Most likely, the first general welfare payment from the gaming enterprise would be the July 30, 2026 payment (the gaming quarter ends on June 30, 2026).



VOTERS INFORMATION

VOTERS (ARTICLE VI, SEC. 4)

- Any member of the Salt River Pima-Maricopa Indian Community who is at least eighteen (18) years of age may vote at any election conducted in the electoral district of which such member has been a resident for at least one (1) year or in such district in which such member is authorized to vote as a non-resident member as may be enacted by ordinance by the Community Council, unless
 - A member is a prisoner in any jail or prison on the date of election;
 - A member has been declared by a court of competent jurisdiction to be incompetent (except when they are accompanied by their guardian to the polls or provide reasonable verification from their guardian that they have the mental faculties to vote at this particular time, and the Election Board Judge for that polling site has approved the member to vote in such election); or
 - A member shows signs of impairment or being under the influence at the polls on the election day, and the Election Board Judge for that polling site determines either that member is too incapacitated to vote, or is disrupting other voters and staff at the election poll.

VOTING DISTRICTS

- District I (Salt River) members who reside West of North Mesa Drive vote at the Salt River Community Building & Gymnasium
- District II (Lehi) members who reside East of North Mesa Drive vote at the Lehi Community Building.
- Members must be a resident in their district for at least one (1) year preceding the election.
- If you have moved, submit a Change of Address form fifteen (15) days prior to an election.

WHERE DO I VOTE

- District I (Salt River) - SALT RIVER COMMUNITY BUILDING OR GYMNASIUM
- District II (Lehi) - LEHI COMMUNITY BUILDING
- Polls open 6:00AM – 6:00PM for the Primary and General Election

Vote at your respective poll. If you are unsure of your respective poll, please contact the Office of Membership at (480)362-7600.

NON-RESIDENT VOTERS - DECLARING A HOME DISTRICT

- Your Home District is determined by your district of origin, lineage, ancestry or the area of the community you identify with.
- Non-resident voters shall declare only one (1) Home District, either District I (Salt River) or District II (Lehi).
- Non-resident voters shall declare their Home District by submitting a Non-Resident Application for Declaring a Home District for Community Elections form. Forms are available at the Community Development Department or Administration Department.



STANDING ABSENTEE LIST

Per section 3-4(b)(3): “A nonresident may request to be placed on the standing absentee ballot list...”

If you would like to start receiving SRPMIC election ballots automatically for any SRPMIC Elections now and in the future, please contact:

SRPMIC Administration

(480)362-7466 • (480)362-7465 • (480)362-7400.

Be prepared to provide:

- Your name
- Address
- Tribal ID
- Contact information.
- Voting District

WHAT IS AN ABSENTEE BALLOT

An SRPMIC voter that is unable to vote at the polls on an Election day can request a ballot to be mailed to them, if requested by set deadline.

RECOMMENDED DEADLINE TO REQUEST AN ABSENTEE BALLOT

JANUARY 23, 2026

ELDERLY OR DISABLED VOTER DEADLINE TO MAKE REQUEST FOR HOME VOTING

FEBRUARY 5, 2026

An eligible voter who is disabled or bedridden can request to vote at home or a care center (within a 25 mile radius). A ballot will be brought to you for voting.

WHERE DO I GET AN ABSENTEE BALLOT OR REQUEST HOME VOTING

You can make your request by phone, e-mail, or fax.

Phone: Erica Harvier 480.362.7466
Ardell Moore 480.362.7465

Email: Saltriverelections@srpmic-nsn.gov

Fax: (480) 362-7593.

WHERE CAN I FIND THE ELECTION CODE

Go to www.srpmic-nsn.gov

Click on Government

Click on Code of Ordinances

Click on Chapter 3 - Voting and Elections



2026 SRPMIC REFERENDUM ELECTION DAY

TUESDAY, FEBRUARY 10, 2026

POLLS OPEN: 6:00 A.M. to 6:00 P.M.

District I (Salt River)
SALT RIVER GYMNASIUM
District II (Lehi)
LEHI COMMUNITY BUILDING

AT-A-GLANCE DATES TO REMEMBER

COMMUNITY MEMBER ONLY MEETING

JANUARY 13, 2026 (SALT RIVER)
JANUARY 22, 2026 (LEHI)
JANUARY 31, 2026 (SALT RIVER)

DEADLINE TO REQUEST ABSENTEE BALLOT

JANUARY 23, 2026

DEADLINE TO PROVIDE ADDRESS CHANGE
TO OFFICE OF MEMBERSHIP

JANUARY 26, 2026

ELECTION QUESTIONS

(Regarding voting or election day matters)
Erica Harvier 480.362.7466
Ardell Moore at 480.362.7465
Email: SaltRiverElections@srpmic-nsn.gov

SPECIFIC GENERAL WELFARE QUESTIONS

Office of the General Counsel
Niccole King, Simon Goldenberg or
Theresa Rosier at 480-362-7450,