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(Original Signature of Member)

115TH CONGRESS
2D SESSION

H. R. 6124

To amend title II of the Social Security Act to authorize voluntary agreements for coverage of Indian tribal council members, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. REICHERT introduced the following bill; which was referred to the Committee on _____

A BILL

To amend title II of the Social Security Act to authorize voluntary agreements for coverage of Indian tribal council members, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tribal Social Security
5 Fairness Act of 2018”.

1 **SEC. 2. VOLUNTARY AGREEMENTS FOR COVERAGE OF**
2 **SERVICES BY AMERICAN INDIAN TRIBAL**
3 **COUNCIL MEMBERS.**

4 (a) IN GENERAL.—Title II of the Social Security Act
5 (42 U.S.C. 401 et seq.) is amended by inserting after sec-
6 tion 218 the following new section:

7 “VOLUNTARY AGREEMENTS FOR COVERAGE OF INDIAN
8 TRIBAL COUNCIL MEMBERS

9 “Purpose of Agreement

10 “SEC. 218A. (a)(1) The Commissioner of Social Se-
11 curity shall, at the request of any Indian tribe, enter into
12 an agreement with such Indian tribe for the purpose of
13 extending the insurance system established by this title to
14 services performed by individuals as members of such In-
15 dian tribe’s tribal council. Any agreement with an Indian
16 tribe under this section applies to all members of the tribal
17 council, and shall include all services performed by individ-
18 uals in their capacity as council members.

19 “(2) Notwithstanding section 210(a), for the pur-
20 poses of this title, the term ‘employment’ includes any
21 service included under an agreement entered into under
22 this section.

23 “Definitions

24 “(b) For the purposes of this section:

1 “(1) The term ‘member’ means, with respect to
2 a tribal council, an individual serving as a member
3 or the head of the tribal council.

4 “(2) The term ‘tribal council’ means the gov-
5 erning body of a federally recognized Indian tribe.

6 “Effective Date of Agreement

7 “(c)(1) Any agreement under this section shall be ef-
8 fective with respect to services performed after an effective
9 date specified in such agreement, provided that such date
10 may not be earlier than the first day of the next calendar
11 month after the month in which the agreement is executed
12 by both parties.

13 “(2) At the request of the Indian tribe at the time
14 of the agreement, such agreement may apply with respect
15 to services performed before such effective date for which
16 there were timely paid in good faith (and not subsequently
17 refunded) to the Secretary of the Treasury amounts equiv-
18 alent to the sum of the taxes which would have been im-
19 posed by sections 3101 and 3111 of the Internal Revenue
20 Code of 1986 had such services constituted employment
21 for purposes of chapter 21 of such Code. No agreement
22 under this section may require payment to be made after
23 the effective date specified in such agreement of any taxes
24 with respect to services performed before such effective
25 date.

1 “Duration of Agreement

2 “(d) No agreement under this section may be termi-
3 nated on or after the effective date of the agreement.”.

4 (b) CONFORMING AMENDMENTS.—

5 (1) SOCIAL SECURITY ACT.—Section 210(a) of
6 the Social Security Act (42 U.S.C. 410(a)) is
7 amended—

8 (A) in paragraph (20), by striking “or” at
9 the end;

10 (B) in paragraph (21), by striking the pe-
11 riod at the end and inserting “; or”; and

12 (C) by adding at the end the following new
13 paragraph:

14 “(22) Service performed by members of Indian
15 tribal councils as tribal council members in the em-
16 ploy of a tribal organization, except that this para-
17 graph shall not apply in the case of service included
18 under an agreement under section 218A.”.

19 (2) INTERNAL REVENUE CODE OF 1986.—The
20 Internal Revenue Code of 1986 is amended—

21 (A) in section 3121(b)—

22 (i) in paragraph (20), by striking “or”
23 at the end;

24 (ii) in paragraph (21), by striking the
25 period at the end and inserting “; or”; and

1 (iii) by adding at the end the fol-
2 lowing new paragraph:

3 “(22) service performed by members of Indian
4 tribal councils as tribal council members in the em-
5 ploy of a tribal organization, except that this para-
6 graph shall not apply in the case of service included
7 under an agreement under section 218A of the So-
8 cial Security Act.”; and

9 (B) in section 3121(d)(4), by inserting “or
10 218A” after “section 218”.

11 (c) RULE OF CONSTRUCTION.—Nothing in this Act
12 or the amendments made by this Act shall be construed
13 to affect application of any Federal income tax with-
14 holding requirements under the Internal Revenue Code of
15 1986.