



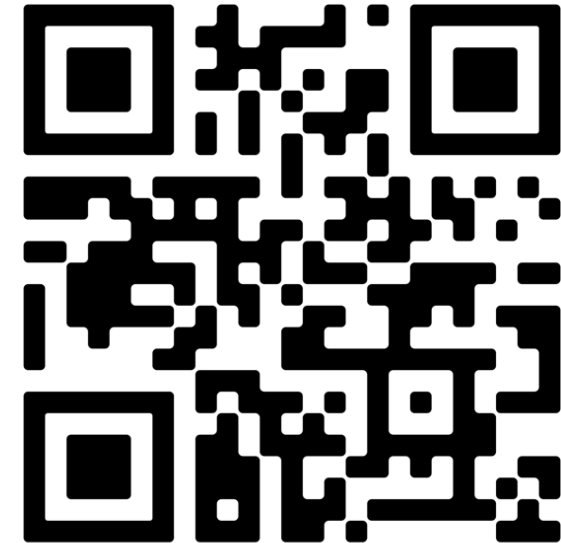
THE TREASURY DEPARTMENT

LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND

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LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND (LATCF) BRIEFING OUTLINE

1. LATCF Resources and Highlights
2. LATCF Background
3. Distribution Formula
4. How to Receive LATCF Awards
5. Eligible Uses
6. LATCF and Other Federal Programs
7. Reporting Requirements
8. Questions



Scan QR code with your
device to visit the [NACo.org](https://www.NACo.org)
LATCF Resource Center

U.S. TREASURY RESOURCES ON LATCF



POLICY ISSUES

COVID19 Economic Relief

Assistance for American Families and Workers

Assistance for Small Businesses

Assistance for State, Local, and Tribal Governments

State and Local Fiscal Recovery Funds

Local Assistance and Tribal Consistency Fund

The Local Assistance and Tribal Consistency Fund is a general revenue enhancement program that provides additional assistance to eligible revenue sharing counties and eligible Tribal governments.

- [LATCF Guidance](#)
- [Formula Methodology](#)
- [Allocation for Counties](#)
- [Reporting requirements](#)
- [Receive email updates from U.S. Treasury](#)

LATCF TOP FIVE HIGHLIGHTS

- Eligible revenue sharing counties can apply for and receive funds immediately
- LATCF predominantly goes to PILT counties
- Counties can treat funds the same as general revenues collected from local taxes (maximum flexibility in use of funds)
- First tranche will be paid within four to five business days of application and the second tranche in calendar year 2023
- Funds will remain available to eligible counties until expended

LATCF BACKGROUND

- The LATCF provides \$1.5 billion in two equal payments of \$750 million for FYs 2022 and 2023 to “eligible revenue sharing counties” under the American Rescue Plan Act (ARPA)
- Treasury had a deadline of September 30 to distribute the first tranche
- NACo Public Lands Steering Committee submitted a proposed distribution formula to Treasury last year, based largely on the PILT formula
- On September 29, the U.S. Department of the Treasury announced the release of [Local Assistance and Tribal Consistency Fund \(LATCF\)](#) payments to counties
- NACo and state associations worked with Congress and the administration since to ensure the distribution formula better reflects the original intent to support public lands counties

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DISTRIBUTION FORMULA

- “Eligible revenue sharing counties” is defined under ARPA to include any county, parish or borough:
 - That is independent of any other unit of local government
 - That is the principal provider of government services
 - For which, as determined by Treasury, there is a negative revenue impact due to a federal program or changes to such program
- [Formula](#) is based on the federal acreage within each unit of local government, as defined by the Payments in Lieu of Taxes (PILT) program and the Refuge Revenue Sharing program under the U.S. Fish and Wildlife Service
- Population levels and various economic conditions (historic poverty levels, unemployment, etc.) were also factored in as required by statute
- **Annual** minimum payment of \$50,000 and a maximum of \$6 million per county with an overall payment cap of \$300 per resident
- 2,086 local governments—including D.C., Guam, Puerto Rico and the U.S. Virgin Islands—are considered “eligible revenue sharing counties”

HOW TO RECEIVE LATCF AWARDS

- **Payments will be made in two tranches:** FY 2022 award is immediately available, while the second payment will be made sometime in calendar year 2023
- Treasury's [online portal](#) provides application instructions and information on [specific funding levels](#) for each eligible county. It will take approximately four to five business days for Treasury to review and process payment applications
- Your county's ARPA payment point of contact should have received application and payment information from Treasury
 - POC should be the same individual who certified for ARPA Recovery Funds
- **The deadline to apply through the online portal is January 31, 2023 at 11:59 PM AKST. Should a county miss the application deadline, that county will not be eligible for either tranche of LATCF payments**
- Maintain active SAM.gov registration throughout the duration of the award

ELIGIBLE USES

- ARPA states that LATCF funds are available “for any governmental purpose other than a lobbying activity”
- [Treasury guidance](#) from July: “recipients may treat these funds in a similar manner to how they treat funds generated from their own local revenue”
- Counties have broad discretion in the use of funds to cover costs on any eligible use, including costs that occurred after March 15, 2021
- If using to meet a non-federal match or cost-share, Treasury recommends confirming with the appropriate agency that the use of LATCF funds is acceptable
- Counties can transfer and pool funds for specific projects

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LACTF & OTHER FEDERAL PROGRAMS

- Federal Davis-Bacon prevailing wage rate requirements **will not** apply to projects funded by LATCF (except in D.C)
- Receipt of funds **will not** automatically trigger any NEPA requirements, though NEPA and other environmental laws will apply as normally mandated
- Infrastructure projects financed under the LATCF are subject to the domestic procurement requirements of the Build America, Buy America Act (BABA). However, Treasury announced a [waiver from Build America, Buy America's procurement requirements](#) for award agreements within the first six months of the LATCF distribution

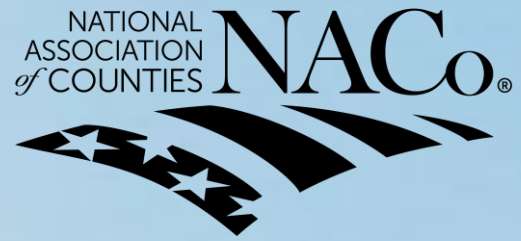
LACTF projects are
exempt from Build
America, Buy
America if counties
certify for funds
within the next 6
months

REPORTING REQUIREMENTS

- Counties receiving LATCF funding must submit an annual Obligation and Expenditure Report by March 31 the following year
- The first required reports must be filed with Treasury no later than March 31, 2023, to account for the period ending December 31, 2022
- Annual reports are required until all funds are expended
- Reports must include:
 - Current period obligations
 - Cumulative obligations
 - Current period expenditures
 - Cumulative expenditures for each government purpose reporting category

GOVERNMENT PURPOSE REPORTING CATEGORIES FOR ANNUAL LATCF REPORTS

- Non-exhaustive list from Treasury's [September 2022 Reporting Guidance](#):
 - **Government Services**
 - Health services
 - Education
 - Economic development
 - General government operations
 - **Capital Expenditures**
 - Hospitals, clinics, schools and childcare facilities
 - Public safety facilities, equipment, vehicles
 - Housing construction and maintenance
 - **Transportation/water/sewer/technology infrastructure**
 - **Other Governmental Purposes**
 - Non-federal match
 - LATCF administration
 - Others not listed



QUESTIONS?

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