



NORTHWEST PORTLAND AREA INDIAN HEALTH BOARD

Burns-Paiute Tribe
Chehalis Tribe
Coeur d'Alene Tribe
Confederated Tribes of Colville
Confederated Tribes of Tribes of Coos,
Lower Umpqua, and Siuslaw
Confederated Tribes of Grand Ronde
Confederated Tribes of Siletz
Confederated Tribes of Umatilla
Confederated Tribes of Warm Springs
Coquille Tribe
Cow Creek Tribe
Cowlitz Tribe
Hoh Tribe
Jamestown S'Klallam Tribe
Kalispel Tribe
Klamath Tribe
Kootenai Tribe
Lower Elwha Klallam Tribe
Lummi Tribe
Makah Tribe
Muckleshoot Tribe
Nez Perce Tribe
Nisqually Tribe
Nooksack Tribe
NW Band of Shoshone Tribe
Port Gamble S'Klallam Tribe
Puyallup Tribe
Quileute Tribe
Quinalt Tribe
Samish Indian Nation
Sauk-Suiattle Tribe
Shoalwater Bay Tribe
Shoshone-Bannock Tribe
Skokomish Tribe
Snoqualmie Tribe
Spokane Tribe
Squaxin Island Tribe
Stillaguamish Tribe
Suquamish Tribe
Swinomish Tribe
Tulalip Tribe
Upper Skagit Tribe
Yakama Nation

RESOLUTION #16-01-02

Tribal Exemption from the Patient Protection and Affordable Care Act Employer Shared Responsibility Mandate

WHEREAS, the Northwest Portland Area Indian Health Board (hereinafter "NPAIHB" or the "Board") was established in 1972 to assist Tribal governments to improve the health status and quality of life of Indian people; and

WHEREAS, the NPAIHB is a "tribal organization" as defined by the Indian Self-Determination and Education Assistance Act (P.L. 93-638 seq. et al) that represents forty-three federally recognized tribes in the states of Idaho, Oregon, and Washington; and

WHEREAS, in accordance with the definitions of the Indian Self-Determination and Education Assistance Act at 25 USCS § 450b, a tribal organization is recognized as a governing body of any Indian tribe and includes any legally established organization of Indians which is controlled, sanctioned, or chartered by such governing body or which is democratically elected by the adult members of the Indian community to be served by such organization and which includes the maximum participation of Indians in all phases of its activities; and

WHEREAS, the NPAIHB is dedicated to assisting and promoting the health needs and concerns of Indian people; and

WHEREAS, the primary goal of the NPAIHB is to improve the health and quality of life of its member Tribes; and

WHEREAS, the Patient Protection and Affordable Care Act (ACA) Employer Shared Responsibility Mandate is inconsistent with the federal trust responsibility to Tribes, denies many Tribal citizens the opportunity to take advantage of the benefits and protections designed for them in the Marketplace, and inhibits Marketplace enrollment for American Indians and Alaska Natives; and

WHEREAS, the ACA Employer Shared Responsibility Mandate is cost prohibitive for many Tribes and compliance will result in a decrease in Tribal services for Indian people; and

WHEREAS, the ACA Employer Shared Responsibility Mandate provided under Section 4980H of the Tax Code, as added by Section 1513 of the ACA, and Section 4980H of the Code does not specifically apply to Tribal governments, and Section 54.4980H-2(b)(4) of the ACA Employer Shared Responsibility Mandate regulations reserves application of special rules for government entities.

THEREFORE BE IT RESOLVED, Northwest Portland Area Indian Health Board respectfully requests the Internal Revenue Service exercise its legal authority to provide categorical relief from the ACA Employer Shared Responsibility Mandate for Indian Tribes; and Tribal Organizations as defined by Section 4(L) of the Indian Self-Determination and Education Assistance Act (ISDEAA); and Tribally Owned Entities.

CERTIFICATION

NO. 16-01-02

The foregoing resolution was duly adopted at the regular session of the Northwest Portland Area Indian Health Board. A quorum being established; 29 for, 0 against, 0 abstain on OCTOBER 22, 2015.

Andrew C. Joseph Jr.

Chairman

10.22.15
Date

Gregory J. Abrahamson
Secretary