



## RESOLUTION #16-01-02

### 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

### 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; and

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. Abraham

Secretary