



Rosebud Sioux Tribe

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June 11, 2015

Congresswoman Noem
2422 Rayburn House Office Building
Washington, DC 20515

Honorable Congresswoman Noem:

Greetings from the Rosebud Sioux Tribe. I would like to take this time to write you in regards to the introduction of legislation to amend Section 4890 H of the Internal Revenue Service Code. Thank you for introducing this piece of legislation.

Forced compliance with the Employer Shared Responsibility Payment provision of Section 4890 H of the Internal Revenue Service Code could prove to be financially devastating for the Rosebud Sioux Tribe. With over 800 employees, estimates show that compliance with this mandate could possibly cost the Rosebud Sioux Tribe in excess of six million dollars annually.

For an already impoverished people residing on a reservation with an unemployment rate that hovers around 87%, this could quite possibly mean dissolution of many of the tribal jobs that do exist on the Rosebud. It will also result in a reduction in services to our elders and youth and the imposition of severe limitations on various other social programs.

It is a United States treaty obligation to provide healthcare for members of the Rosebud Sioux Tribe. We believe that the authors of the Affordable Care Act recognized this, as an exemption for individuals enrolled in federally recognized tribes exists within the language. However, there exists no exemption for tribal governments as employers.

A vast majority of the Rosebud Sioux Tribe's workforce are members of the Rosebud Sioux Tribe, so they are exempt as individuals from the individual shared responsibility payment. It seems only logical that the Rosebud Sioux Tribe and other tribal governments need not consider employees whom are already exempt as individuals from certain provisions of the Affordable Care Act when determining if the entity is a "large employer" as defined by Section 4980 H of the Internal Revenue Code.

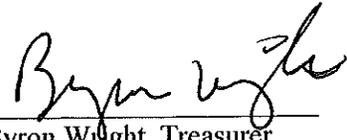
Despite making gradual progress in its economic development efforts, the Rosebud Sioux Tribe simply can't **afford** to comply with the Employer Shred Responsibility Provisions under Section 4980H of the Internal Revenue Code. Passage of your legislation will provide the

Rosebud Sioux Tribe with relief from this financially debilitating provision of the Affordable Care Act. The Rosebud Sioux Tribe fully supports this legislation, commends your efforts, and appreciates your continued service.

Respectfully,



William Kindle, President
Rosebud Sioux Tribe



Byron Wight, Treasurer
Rosebud Sioux Tribe