LEGAL PROCESSING DIVISION PUBLICATION & REGULATIONS BRANCH

Notice 2015-52

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From:

Ofstehage, Stacey <SOfstehage@pojoaque.org>

Sent:

Wednesday, September 30, 2015 12:32 PM

To:

Notice Comments

Cc:

Apodaca, Albert; Lori Gutierrez; Cartier, Christina; Roger Grinage (External)

Subject:

Interpretation of Secion 4980I

The Pueblo of Pojoaque agrees with the National Indian Health Board's assertion that statutes of general applicability that interfere with our rights of self-governance require a clear and plain congressional intent that is absent from Section 4980I. Furthermore, we agree that Congress's omission of Tribes in Section 4980I's discussion of governmental entities is an intentional and purposeful act and must be construed to exclude Tribal plans from the excise tax.

Cordially,

Stacey Ofstehage Tribal HR Director (505) 455-4594 sofstehage@puebloofpojoaque.org