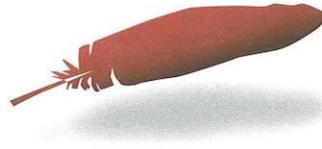


# National Indian Health Board



## National Indian Health Board Resolution 23– 02

### **Support for Tax Exempt Status for Indian health Service’s Scholarship and Loan Repayment Program (LRP) and for IHS to Allow Other Health Professionals to Access the LRP**

**WHEREAS**, the National Indian Health Board (NIHB), established in 1972, serves all Federally recognized American Indian/Alaska Native (AI/AN) Tribal governments by advocating for the improvement of health care delivery to AI/ANs, as well as upholding the Federal government’s trust responsibility to AI/AN Tribal governments; and

**WHEREAS**, the Indian Health Service (IHS) operates the Loan Repayment Program (LRP) for healthcare professionals working in IHS and Tribal health facilities, if they agree to work for 2 years for up to \$20,000 per year in loan repayment; and

**WHEREAS**, IHS identifies the LRP as “an invaluable tool for recruiting and retaining healthcare professionals” so that they can attempt to fill significant (recently estimated at 1,330) staffing vacancies across the Indian health system; and

**WHEREAS**, Section 413 of P.L. 107-16, the Economic Growth and Tax Relief Reconciliation Act of 2001, provides that tuition, fee, and other related cost payments by the National Health Service Corps and F. Edward Hebert Armed Forces Health Professions Scholarships and Financial Assistance Program scholarships are not taxable; and

**WHEREAS**, this authority was made permanent in 2012 but did not provide tax exempt status for IHS loan repayment and scholarships; and

**WHEREAS**, creating a tax exempt status for the IHS LRP program would allow IHS to provide an additional 190 loan repayment contracts in a given year, and would therefore increase the number of health care providers entering and remaining in the Indian health system; and

**WHEREAS**, IHS and Tribal health providers are also in desperate need for health support positions such as Administrators, coders, billers, and other critical support staff that are not currently included as eligible professions for the scholarship and LRP programs.

**THEREFORE BE IT RESOLVED**, Congress should enact legislation to make IHS scholarship and loan repayment programs tax exempt; and

**THEREFORE BE IT FURTHER RESOLVED,** IHS should provide scholarship and LRP opportunities to health care support positions which are desperately needed.

**BE IT FINALLY RESOLVED,** that this resolution shall be the policy of the National Indian Health Board until it is withdrawn or modified by subsequent resolution.

**CERTIFICATION**

The foregoing resolution was adopted by the Board, with quorum present, on the 8<sup>th</sup> day of March, 2023.



**Chairperson, William Smith**

**ATTEST:**



**Vice Chairperson, Nickolaus Lewis**