Declares an intent to further the government-to-government relationship between the state of Washington and Indians in the state of Washington by authorizing the governor to enter into contracts concerning the sale of motor vehicle fuels and special fuels.

Finds that these tax contracts will provide a means to address critical transportation and law enforcement needs in Indian country, and provide needed revenues for tribal governments and Indian persons, and enhance enforcement of the state's fuel tax laws, ultimately saving the state money and reducing conflict.

Declares that this act does not constitute a grant of taxing authority to any Indian tribe nor does it provide a precedent for the taxation of non-Indians on fee land.