
ENGROSSED SUBSTITUTE SENATE BILL 6427

State of Washington

64th Legislature

2016 Regular Session

By Senate Ways & Means (originally sponsored by Senators Fain, Hargrove, Keiser, Honeyford, Rolfes, and Roach)

READ FIRST TIME 02/09/16.

1 AN ACT Relating to specifying the documentation that must be
2 provided to determine when sales tax applies to the sale of a motor
3 vehicle to a tribal member; and adding a new section to chapter 82.08
4 RCW.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
7 RCW to read as follows:

8 (1)(a) State sales tax is not imposed on the sale of a motor
9 vehicle: (i) If delivered to a tribe or tribal member in their Indian
10 country, or (ii) if the sale is made to a tribe or tribal member in
11 their Indian country. A tribal member is not required to reside in
12 Indian country for the exemption under this section to apply.
13 However, the tribal member must have tax exempt status as a member of
14 the tribe upon whose Indian country delivery is made.

15 (b) In order to substantiate the tax exempt status of a tribal
16 member, the seller must require presentation of one of the following:

17 (i) The buyer's tribal membership or citizenship card;

18 (ii) The buyer's certificate of tribal enrollment; or

19 (iii) A letter signed by a tribal official confirming the buyer's
20 tribal membership status.

1 (c)(i) To establish delivery for purposes of this section, the
2 motor vehicle must be delivered to the tribe or tribal member in
3 their Indian country. The seller must document the delivery by
4 completing a declaration, in a form prescribed by the department,
5 signed by the seller attesting that delivery was made to that
6 location.

7 (ii) No other proof of delivery may be accepted in place of or
8 required in addition to the requirements in (c)(i) of this
9 subsection.

10 (2) If the sale is made to the tribe or tribal member in their
11 Indian country, the requirements in subsection (1)(c) of this section
12 do not apply.

13 (3) The seller must retain copies of the documentation required
14 under subsection (1) of this section for the period required in RCW
15 82.32.070.

16 (4) Nothing in this section may be construed to affect, amend, or
17 modify federal law or Washington state tax law as applied to a tribal
18 member or tribe.

19 (5) The definitions in this subsection apply throughout this
20 section unless the context clearly requires otherwise.

21 (a) "Indian country" has the same meaning as provided in 18
22 U.S.C. Sec. 1151.

23 (b) "Tribe" means a federally recognized tribe.

24 (c) "Tribal member" means an enrolled member of a federally
25 recognized tribe.

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