

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE SENATE BILL 6427

Chapter 232, Laws of 2016

64th Legislature
2016 Regular Session

MOTOR VEHICLE SALES TO TRIBAL MEMBERS--TAXATION--DOCUMENTATION

EFFECTIVE DATE: 6/9/2016

Passed by the Senate March 7, 2016
Yeas 47 Nays 0

BRAD OWEN

President of the Senate

Passed by the House March 2, 2016
Yeas 97 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

Approved April 1, 2016 5:20 PM

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Hunter G. Goodman, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 6427** as passed by Senate and the House of Representatives on the dates hereon set forth.

HUNTER G. GOODMAN

Secretary

FILED

April 4, 2016

**Secretary of State
State of Washington**

ENGROSSED SUBSTITUTE SENATE BILL 6427

AS AMENDED BY THE HOUSE

Passed Legislature - 2016 Regular Session

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, which must be signed by the seller and the
5 buyer. The declaration must be limited to attestation regarding the
6 location of delivery and the enrollment status of the tribal member.
7 The department may develop a form for the declaration.

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

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

14 (3) The seller must retain copies of the documentation required
15 under subsection (1) of this section for the period required in RCW
16 82.32.070.

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

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

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

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

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

Passed by the Senate March 7, 2016.

Passed by the House March 2, 2016.

Approved by the Governor April 1, 2016.

Filed in Office of Secretary of State April 4, 2016.