

WAC 308-93-160 Excise tax exemptions—Indians. (1) **What definitions does the department apply to this section?** For purposes of this rule, the following words and terms have the following meanings:

(a) "Indian country" means all lands, notwithstanding the issuance of any patent, within the exterior boundaries set aside by the United States for the use and occupancy of Indian tribes by treaty, law or executive order and which are areas currently recognized as "Indian country" by the United States Department of the Interior as referenced in 18 U.S.C. 1151 and C.F.R. 25.

(b) "Indian tribe" means an Indian nation, tribe, band, or community recognized as an "Indian tribe" by the United States Department of the Interior.

(c) "Indian" means a person on the tribal rolls of the Indian tribe occupying an Indian reservation.

(2) **What Indian tribes in Washington are recognized by the United States Department of the Interior?** The only Washington "Indian tribes" are those currently recognized as such by the United States Department of the Interior. As of the effective date of this rule there are twenty-eight federally recognized Indian tribes in the state of Washington. You may contact the governor's office of Indian affairs for an up-to-date list of federally recognized Indian tribes in the state of Washington at its web site, www.goia.wa.gov or at:

Governor's Office of Indian Affairs
531 15th Ave. S.E.
P.O. Box 40909
Olympia, WA 98504-0909
(360) 753-2411

(3) **How does an Indian qualify for a vessel excise tax exemption?** To qualify for a vessel excise tax exemption, an Indian must:

(a) Be enrolled as a tribal member of a recognized Washington tribe;

(b) Have their principal residence within the boundaries of the Indian reservation of the tribe of which they are a member; and

(c) Be a registered owner of the vessel for which the exemption is requested; or

(d) Be the owner of a vessel used in the exercise of treaty fishing rights as defined in the Consent Decree, dated November 28, 1994, entered in *United States v. Washington*, Civ. No. 9213 - Phase I - Sub. 88-1 and signed by the United States, the signatory tribes and the state of Washington.

(4) **Are vessels owned by or leased to a governing body of an Indian tribe subject to vessel excise tax?** No. Vessels owned by or leased to a governing body of an Indian tribe are not subject to vessel excise tax. Tribal treaty fishing vessels are exempt from excise tax and registration as described in WAC 308-93-700 through 308-93-770.

(5) **What documentation does the department require from a tribal member to qualify for a vessel excise tax exemption?**

(a) The department requires a properly completed affidavit of exemption on a form supplied or approved by the department. An affidavit for each vessel must be submitted at the time the exemption is established and at the time of renewal if there is a change of address. The department may require such other proof of qualification for exemption as it deems necessary.

(b) If the vessel is used in the exercise of treaty fishing rights, as defined in the Consent Decree dated November 28, 1994, entered in *United States v. Washington*, Civ. No. 9213 - Phase I - Sub. 88-1 and signed by the United States, the signatory tribes and the state of Washington, the registered owner must provide proof that the vessel is registered under the provisions of WAC 308-93-700 through 308-93-770.

(6) **What information must be contained within the affidavit of exemption described in subsection (5)(a) of this section?** At the minimum, the affidavit of exemption must include the following:

(a) Description of the vessel including the year and make and either the Washington registration number or the hull identification number;

(b) The registered owner's name, tribe, reservation and enrollment or Bureau of Indian Affairs number;

(c) The principal address of the registered owner as will be shown on the vessel registration certificate;

(d) Signature of the registered owner;

(e) A certification of an authorized tribal authority representing the Indian reservation of the tribe of which the registered owner is a member. The position or title of the tribal authority, their telephone number and their signature must appear on the certification. The certification must include a statement that the registered owner is an enrolled tribal member and that the address provided by the registered owner is within the boundaries of their reservation.

[Statutory Authority: RCW 88.02.070, 88.02.100. WSR 01-03-128, § 308-93-160, filed 1/23/01, effective 2/23/01; WSR 00-01-027, § 308-93-160, filed 12/6/99, effective 1/6/00; WSR 84-13-086 (Order TL-RG-2), § 308-93-160, filed 6/21/84. Statutory Authority: 1983 c 7 § 20 and 1983 2nd ex.s. c 3 § 46. WSR 83-23-076 (Order 736-DOL), § 308-93-160, filed 11/18/83.]