

WAC 308-93-720 Indian tribe exempt vessels. (1) What is an Indian tribe exempt vessel under the Consent Decree entered in *United States v. Washington*, Civ. No. 9213 - Phase I - Sub. 88-1 entered on November 28, 1994? State ad valorem property (personal property) and watercraft excise taxes will not be imposed upon any vessel owned by a tribal member(s) and used in connection with the exercise of federally secured fishing rights, so long as the member's tribe imposes a treaty, fishing rights-related tax. The taxes also will not apply to tribally owned boats used in connection with or in activities related to the exercise of tribal fishing rights, including but not limited to, management, regulation or enforcement thereof.

(2) Are state registration numbering and fee requirements applied to vessels recognized under Consent Decree entered in *United States v. Washington*, Civ. No. 9213 - Phase I - Sub. 88-1 entered on November 28, 1994? State registration, numbering, and fee requirements otherwise applicable to a nontreaty vessel, will not be applied to any tribally owned vessel or vessel owned by a tribal member(s) which is used in the exercise of treaty fishing rights and is tribally registered.

[Statutory Authority: RCW 88.02.100. WSR 02-05-058, § 308-93-720, filed 2/15/02, effective 3/18/02. Statutory Authority: RCW 88.02.100 and *United States v Washington*, Subproceeding No. 88-1. WSR 96-16-038, § 308-93-720, filed 8/1/96, effective 9/1/96.]