

WAC 308-96A-400 Excise tax exemption—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 Indian country.

(2) **What Indian country 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 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 website 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 motor vehicle excise tax exemption?** To qualify for an RTA excise tax exemption, an Indian shall:

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

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

(c) Be a registered owner of the vehicle for which the exemption is requested.

(4) **Are vehicles owned or leased by a governing body of an Indian tribe subject to RTA excise tax?** No. Vehicles owned or leased by a governing body of an Indian tribe are not subject to the RTA excise tax as provided in RCW 46.16.020 and 46.16.022.

(5) **What documentation does the department require from a tribal member to qualify for an RTA excise tax exemption?** The department requires a properly completed affidavit of exemption on a form supplied or approved by the department. An affidavit for each vehicle must be submitted at the time the exemption is established and at the time of renewal if there is a change of address and the new address is located inside the RTA boundary. The department may require such other proof of qualification for exemption, as it deems necessary.

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

(a) Description of the vehicle including the year and make and either the license plate number or the vehicle identification number;

(b) The registered owner's name, tribe, their enrollment numbers and the address in Indian country where the registered owner lives, as

will be shown on the vehicle registration certificate; and enrollment or Bureau of Indian Affairs number;

(c) Signature of the registered owner;

(d) A certification of an authorized tribal authority representing the Indian 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 Indian country;

(e) The position or title of the tribal authority, their telephone number and their signature.

(7) **Are there any types of vehicles for which the Indian RTA excise tax exemption does not apply?** No, the Indian RTA excise tax exemption applies to all types of vehicles for which RTA excise tax is due.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-96A-400, filed 6/6/01, effective 7/7/01. Statutory Authority: RCW 46.01.110, 46.01.100 and 46.16.060. WSR 99-19-026, § 308-96A-400, filed 9/8/99, effective 10/9/99. Statutory Authority: RCW 46.16.600, 46.16.276 and 46.01.110. WSR 87-12-023 (Order TL/RG-34), § 308-96A-400, filed 5/28/87. Statutory Authority: RCW 82.44.020 and 82.44.060. WSR 83-08-052 (Order 714-DOL), § 308-96A-400, filed 4/1/83.]