

Information for tribal members/citizens

In the spirit of the Centennial Accord and in accordance with RCW 43.376 "Government-To-Government Relationships with Tribes" the Department recognizes the inherent authority of tribes to regulate and tax activities within its Indian country. In addition, federal Indian law and policy supports the rights of self-governance for Indian Tribes. Under these same principles, the state also has a recognized interest in taxes on non-Indian/state citizens. Promoting understanding of these laws is in the best interest of the state as well as the tribes to make use of the Federal legal framework provided to efficiently find agreement to address areas of potential jurisdictional conflict through government to government consultation and cooperation rather than through conflict and litigation.

This page is designed to educate tribes and tribal members/citizens about Washington State Taxes.

If you are a non tribal entity and doing businesses in Indian country see our Indian Guide to find what you need to know about doing business in Indian country.

What tribes and tribal members/citizens should know

Tribal members/citizens do not pay state taxes for their transactions that occur in their Indian Country. This means state taxes are inapplicable when:

- You have a service performed for you within your Indian country.
- You purchase items within your Indian country.
- You pay for utilities, e.g., phone, water, electricity, trash collection, that serve your home or business in your Indian country.
- A product or service is purchased by you and delivered to you in your Indian country
- You own and operate a business in your Indian country; however, you may be required to collect state retail sales tax from non tribal citizen customers and report and remit the taxes collected.

Tribal tax may, however, be due on any of the above. Ask your tribal government if tribal tax is due.

Documenting your tribal exemption

Washington taxpayers must document the reason a sale is exempt from collection of a tax; otherwise, they may owe the tax. Therefore, retailers may ask you to fill out one of the following forms:

- Private Party Selling a Motor Vehicle to Tribes
- Tax Exemption for Sales to Tribes

How to get a refund

You can apply to the Department for a refund if the retailer does not provide you an exemption to which you are entitled. To apply for a refund:

- Create an electronic copy of your tribal identification
- Create an electronic copy of proof the item was purchased in your Indian Country, or that the item was delivered to you in your Indian country
- Alternatively, you can complete the Sales Tax Refund Request for Tribes and Tribal Members/Citizens and mail the required documentation by following the instructions on the form.

Create a SecureAccess Washington (SAW) account to access My DOR

1. On dor.wa.gov, click the **Log in**.
2. Click **Sign up** and follow the prompts.
3. You will receive an email with a link to activate your account. Click on the link in the email to complete the activation and sign into My DOR.

Apply for tribal sales tax refund

1. Log in to My DOR.
2. On the *My DOR Services* page, in the *General Public* section, click the **Apply for a consumer sales tax refund**.
3. On the *Select Type of Refund* page, select **Tribal Member**, and click **Next**.
4. On the *Consumer Refund* page, select the type of tax you would like refunded and enter the reason for the refund, and click **Next**.
5. Review the refund requirements and make sure you have electronic copies of the supporting documentation, and click **Next**.
6. On the *Consumer Information* page, complete the requested information including name, contact phone number, email address, and mailing address. Revenue will send any refund correspondence, including a refund check to this address. Click the Verify button to validate your mailing address, and click **Next**.

7. On the *Receipt Information* page, enter the following information for each receipt:
 - Purchase date
 - Purchase location. You can type the beginning letters for the city in Washington to filter the list OR click the Purchase Location Code Lookup link to enter the address of the purchase location and lookup up the location code
 - Seller's name
 - Purchase price
 - Refund amount. This amount cannot be greater than the sales tax amount on the receipt.
8. Review the information on the *Receipt Summary*, and click **Next**.
9. On the *Attachments* page, you must attach a copies of your receipts. Click the **Add Attachment** link to choose the file to upload. After you upload the electronic copies of your required documents, click **Next**.
10. On the *Submit Your Application* page, review and check each statement (if applicable), enter your first and last name, and click **Next**.
11. On the *Confirmation* page, click the **Print Confirmation** button to print a copy of the confirmation information. Click the **Printable View** button to print a copy of your refund application.

Vehicle purchases

Tribal members/citizens can purchase vehicles exempt of retail sales tax and use tax if the seller delivers the vehicle to the tribal member/citizen's Indian Country.

However, tribal citizens/members must pay retail sales tax or use tax on vehicle purchases if they take delivery of the vehicle at the seller's location or another location outside their Indian Country.

Buying from an auto dealership – The Declaration for a Dealer Selling a Motor Vehicle to Tribes (pdf) form must be used to document exempt vehicle sales to tribal persons. Auto dealers and tribal members must complete this certificate to document that the vehicle was sold to an tribal member and the vehicle was delivered to the tribal member's Indian Country.

Buying from a private party – Tribal members must complete the form Private Party Selling a Motor Vehicle to Tribes (pdf). Tribal members/citizens are required to certify that the vehicle was delivered to the tribal member's

Indian Country. An original signed copy must be submitted to the Department of Licensing with title application.

Property Tax

When tribal lands are held in trust by the Federal Government, that property and the improvements on it are exempt from property taxes when owned by a tribe or its members/citizens. When land is owned by a tribe or its members/citizens in "fee" patent (as opposed to being held in trust by the Federal Government), the property is subject to property taxes. The tribe may apply for an "essential government services" exemption from the property tax for its land owned in fee. "Essential government services" is defined as "services such as tribal administration, public facilities, fire, police, public health, education, sewer, water, environmental and land use, transportation, and utility services." In 2014, the Legislature passed Engrossed Substitute House Bill (ESHB) 1287 to recognize "economic development" as an essential government service for the purposes of qualifying tribally owned property for property tax-exempt status. For more information, see our ESHB 1287 (Chapter 2017, Laws of 2014) page. Complete and submit an Application for Tribal Property Used for Essential Government Services.

Personal property is defined as the moveable furnishings or equipment used in business. When personal property is owned by a tribe or tribal member and kept in "Indian Country," it is exempt.

If a Tribe or Tribal member/citizen sells their house within their own Indian country, real estate excise tax does not apply.

If you have questions about specific property tax situations relating to Indian property, call our Property Tax division at 360-534-1400.

Information about treaty activities

Internet sales to tribes and tribal members

Questions?

For more information, see our Questions and Answers for Tribes and Tribal Members/Citizens. You may also contact Daniel Knudsen, the Department's Tribal Liaison, at 360-534-1586.