

RCW 82.08.0317 Exemptions—Sales of motor vehicles to tribes or tribal members. (1) (a) State sales tax is not imposed on the sale of a motor vehicle: (i) If delivered to a tribe or tribal member in their Indian country, or (ii) if the sale is made to a tribe or tribal member in their Indian country. A tribal member is not required to reside in Indian country for the exemption under this section to apply. However, the tribal member must have tax exempt status as a member of the tribe upon whose Indian country delivery is made.

(b) In order to substantiate the tax exempt status of a tribal member, the seller must require presentation of one of the following:

(i) The buyer's tribal membership or citizenship card;
(ii) The buyer's certificate of tribal enrollment; or
(iii) A letter signed by a tribal official confirming the buyer's tribal membership status.

(c) (i) To establish delivery for purposes of this section, the motor vehicle must be delivered to the tribe or tribal member in their Indian country. The seller must document the delivery by completing a declaration, which must be signed by the seller and the buyer. The declaration must be limited to attestation regarding the location of delivery and the enrollment status of the tribal member. The department may develop a form for the declaration.

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

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

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

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

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

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

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

(c) "Tribal member" means an enrolled member of a federally recognized tribe. [2016 c 232 s 1.]