

Tribal Fishing, Hunting, & Gathering Exemption

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Today's Agenda

- Overview of the Tribal Fishing, Hunting, and Gathering Exemption
- Current Status
- External Education Update
- Tribal Fishing, Hunting, and Gathering Video
- ETA 3235.2022
- Open Floor Discussion

Fishing, Hunting, & Gathering Exemption

- Summary of consultation with the Tribes.
- Tribal Fishing, Hunting, and Gathering Exemption.
- Overview of updated exemption form.
- Safe Harbor language.

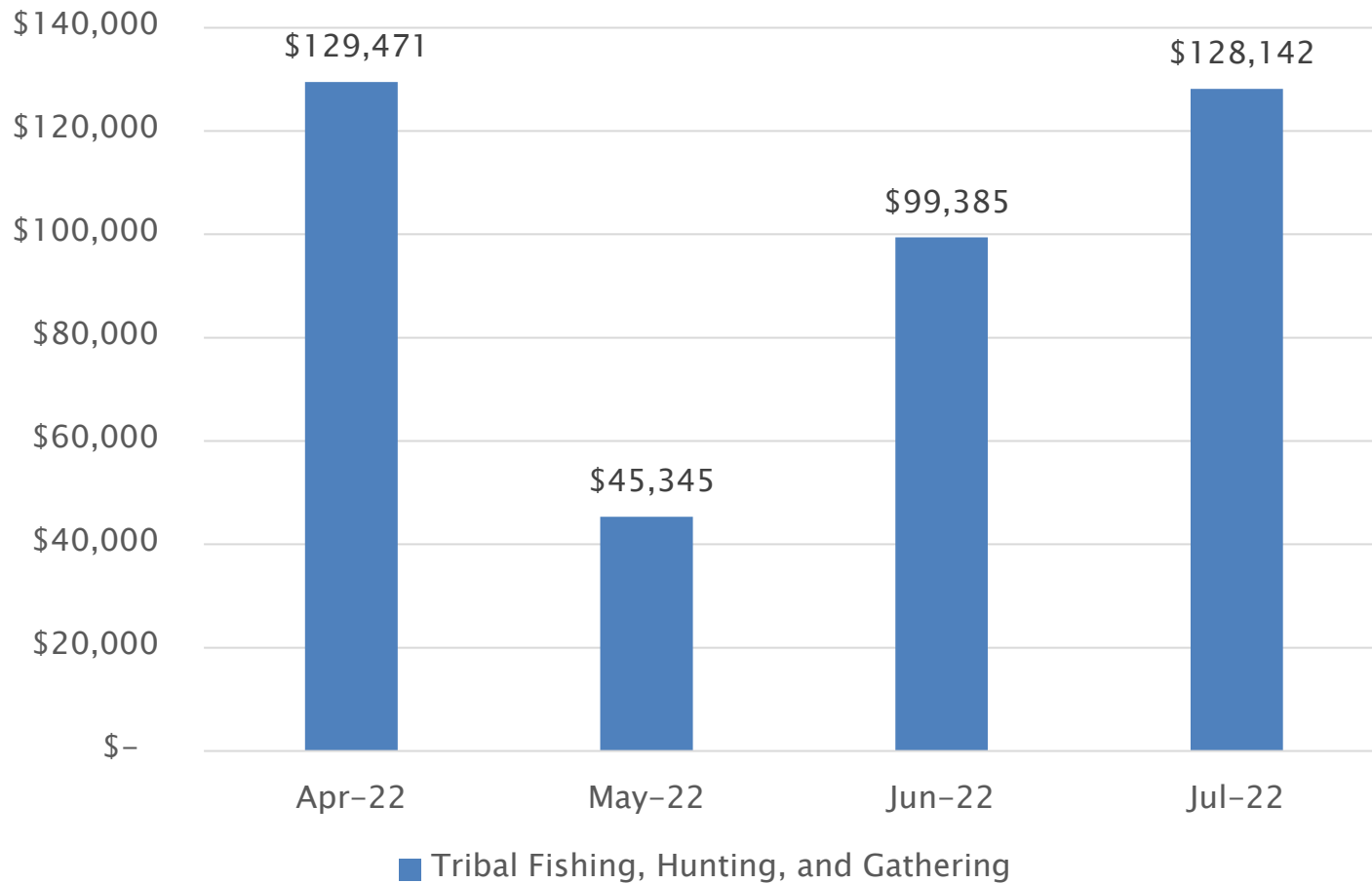
Qualified Purchasers

- “Qualified purchaser” means a qualified tribe, tribal member of a qualified tribe, or qualified intertribal organization.
- [List](#) of Qualified Tribes.
- Qualified Intertribal Organizations.

Non-exhaustive list of qualified goods and services

- Department asked the Tribes for lists of goods and services directly used in fishing, hunting, and gathering activities.
- A non-exhaustive list of qualifying goods and services sorted by activity was developed and published to the Department's Tribal Fishing, Hunting, and Gathering webpage.
- The Tribes and Department will continue working together to identify additional goods and services to add to the list.

Current Status – Tribal Fishing, Hunting, and Gathering Deduction



Education Plan

- Tribal Fishing, Hunting, and Gathering webpage (dor.wa.gov/TribalFishHuntGather).
- March 2022: Notified 28,000 retailers of qualified goods and services.
- May 2022: Social Media notification.
- June 2022: Issued Excise Tax Advisory 3235.2022.
- July 2022: Visited retailers in Cowlitz Indian Country.
- August 2022: Targeted Education to retailers of ORVs.
- September 2022: Targeted Education to retailers of dyed fuel.

Tribal Fishing, Hunting, and Gathering Video



[Watch the Tribal Fishing, Hunting, and Gathering video here.](#)

Excise Tax Advisory 2035.2022

- Provides an overview of the purpose and scope of the exemption.
- Contains information on how to document the exemption
- Defines who qualifies for the exemption
- Includes the “Safe Harbor” language.

Open Floor Discussion



Discussion Question 1:

- Have you had any feedback from retailers since the expanded exemption went into effect?

Discussion Question 2:

- Is there anything that the department can do to provide additional assistance or resources for retailers?

Discussion Question 3:

- Do retailers have plans to make tribal exemptions available for self-checkout transactions and online sales?

Thank you!