

Tribal Partnerships Program

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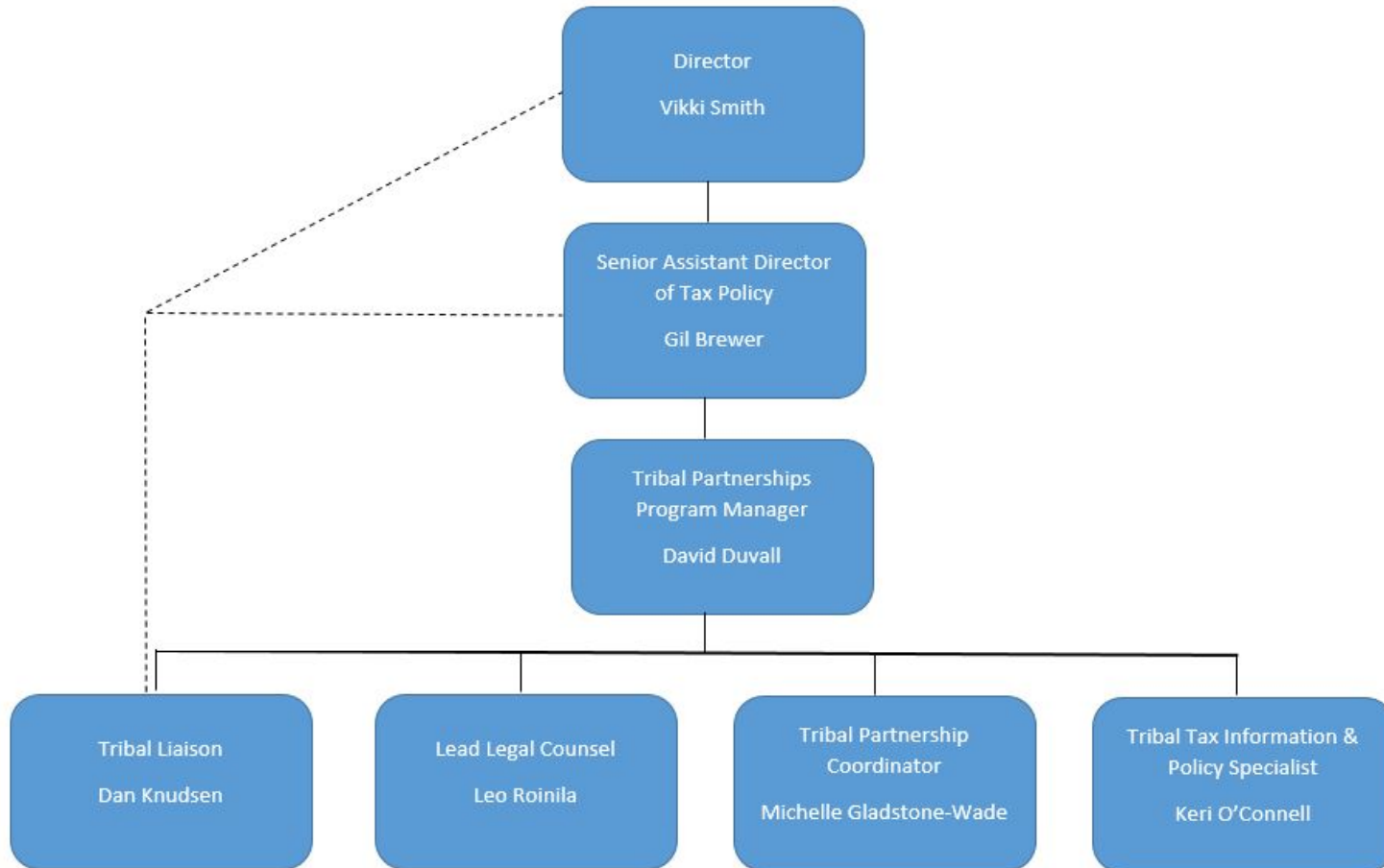
Today's Agenda

- The Tribal Partnerships Program (TPP).
- Indian Law 101.
- Retail Taxes Compacts.
- Consultation with Tribes.
- Tribal exemption forms.
- Open Floor Discussion.

Tribal Partnerships Program (TPP)

- Commissioned in 2020.
- Focus department resources on tribal matters.
- Maintain and foster relationships with the Tribes.
- Provide opportunities for education and public guidance on tribal matters.
- Provide internal guidance and technical assistance to other divisions and programs.
- Issue binding letter rulings with a tribal nexus.

TPP's Structure



----- = Denotes special reporting relationship with members of the Executive Team.

Indian Law 101



Tribal Sovereignty

What is tribal sovereignty, and what role does it play with taxes?

- Tribes are sovereign nations. As such, they have the autonomy to govern, exercise jurisdiction, and protect the health and safety of their citizens within their tribal territory.
- This, without interference from the government.
- But, there are also federal laws that govern the responsibilities, powers, limitations and obligations of tribes, federal government, and state government.
- Government-to-Government.

Rule 192

What guide's the department's policy in regards to taxation?

- Court Cases.
- Treaties.
- Acts of Congress.

To Tax or Not to Tax?

- Taxation v. tax collection.
- Indians in Indian Country.
- Non-Indians in Indian Country.
- Taxation outside of Indian Country.

Retail Taxes Compacts

- What is a compact?
- What is a “retail taxes compact”?
- When are they effective?
- How many tribes have a compact?

Consultation

- Government-to-Government relationship (RCW [43.376.020](#)).
- DOR/Tribal Consultation Policy.
- Current Consultation:
 - Fishing, Hunting, & Gathering
- What's next?

Tribal Exemption Forms

- Tax exemption for sales to tribes.
- Treaty fishery tax exemption certificate.
- Declaration for a dealer selling a motor vehicle to tribes.
- Private party selling a motor vehicle to tribes.
- Sales tax refund request for tribes and tribal members/citizens.

Select Tribal Partnerships Stats FY 2021

- **82 Total Letter Rulings**
 - 43.9% Tribal tax exemptions (36/82)
 - 15.8% Sales of a vehicle (13/82)
- **237 External Questions Answered**
(excluding letter rulings)
 - 23% Tribal Tax Exemptions (54/237)
 - 10% Sales of a Vehicle (9/237)
 - 24% Other (57/237)

Open Floor Discussion



Discussion Question 1:

- What issues do you or your clients experience when doing business w/Tribes, tribal entities, or in Indian Country?

Discussion Question 2:

- What can the department do to help you or your clients when you do business in Indian Country or with Tribal entities and/or tribal citizens?

Discussion Question 3:

- What type of guidance from the Department would be helpful if we expand the scope of preemption to hunting and gathering, and clarify the tax-exemption boundaries around tribal fishing?

Discussion Question 4:

- How can the Department encourage retailers to honor the pre-emption of tax at the point of sale?

Discussion Question 5:

- Outside of fishing, hunting and gathering, any suggestions for the Department to help with any tribal licensing or tax issues?

Thank you!

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