

SSB 6427 - S AMD 581

By Senators Fain, Hargrove

ADOPTED 02/16/2016

1 Strike everything after the enacting clause and insert the  
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08  
4 RCW to read as follows:

5 (1)(a) State sales tax is not imposed on the sale of a motor  
6 vehicle: (i) If delivered to a tribe or tribal member in their Indian  
7 country, or (ii) if the sale is made to a tribe or tribal member in  
8 their Indian country. A tribal member is not required to reside in  
9 Indian country for the exemption under this section to apply.  
10 However, the tribal member must have tax exempt status as a member of  
11 the tribe upon whose Indian country delivery is made.

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

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

18 (c)(i) To establish delivery for purposes of this section, the  
19 motor vehicle must be delivered to the tribe or tribal member in  
20 their Indian country. The seller must document the delivery by  
21 completing a declaration, in a form prescribed by the department,  
22 signed by the seller attesting that delivery was made to that  
23 location.

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

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

30 (3) The seller must retain copies of the documentation required  
31 under subsection (1) of this section for the period required in RCW  
32 82.32.070.

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

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

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

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

9 (c) "Tribal member" means an enrolled member of a federally  
10 recognized tribe."

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11 On page 1, line 3 of the title, after "member;" strike the  
12 remainder of the title and insert "and adding a new section to  
13 chapter 82.08 RCW."

EFFECT: Defines "tribe" and "tribal member" as "a federally  
recognized tribe" and "an enrolled member of a federally recognized  
tribe" respectively.

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