

SB 6427 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Provides that the sales and use tax applies when a retail vehicle dealer makes a sale of a vehicle to an enrolled member of a federally recognized Indian tribe located in the state, unless the seller: (1) Is provided certain information by the buyer; and

(2) Delivers the vehicle to the buyer at a location on a reservation of a federally recognized Indian tribe.