

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

ETA 3235.2022

Issue Date: November 22, 2022

Preemption of Retail Sales Tax related to Tribal Fishing, Hunting, and Gathering

Purpose

The Department of Revenue is issuing this Excise Tax Advisory to recognize the preemption of retail sales tax with respect to purchases of retail goods and services directly used in the tribal fishing, hunting, and gathering activities of qualified purchasers.

Scope

In adopting this Excise Tax Advisory, neither the Department nor the State of Washington intends to create any new rights, or expand, extend, enlarge, or affect in any way the scope of any existing rights beyond the context of potential tax liability. The guidance provided in this notice is limited to the preemption of retail sales tax on sales to qualified purchasers.

Preemption of Retail Sales Tax

Retail sales tax does not apply to retail sales of qualified goods or services to qualified purchasers that are directly used in qualified fishing, hunting, and gathering activities, regardless of where the goods or services are delivered to the qualified purchaser.

How to Document

To document the exempt nature of the transaction, the seller must complete the Tribal Fishing, Hunting, and Gathering form and maintain it in their records for up to five years after its last use. This form can be found on the department's website at dor.wa.gov.

Definitions

For the purposes of this Excise Tax Advisory, the following definitions apply:

To request this document in an alternate format, visit <https://dor.wa.gov> and click on "contact us" or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

General tax information is available on our website at <https://dor.wa.gov>.

Questions? Complete the online form at <https://dor.wa.gov/contact/contact-form> or call 360-705-6705. If you want a binding ruling from the Department, complete the form at <https://dor.wa.gov/contact/request-tax-ruling>.

“Qualified fishing, hunting, and gathering activities” means fishing, hunting, and gathering activities within the scope of the fishing, hunting, and gathering rights for the qualified tribe. For the purposes of this definition, “hunting” includes trapping activities.

“Qualified goods or services” means retail goods and services used directly in qualified fishing, hunting, and gathering activities, including the goods and services listed here. (Note: The linked list of qualified goods and services is **not** exhaustive.)

“Qualified intertribal organization” means any of the organizations listed here. (Note: The linked list of qualified intertribal organizations is **not** exhaustive.)

“Qualified purchaser” means a qualified tribe, tribal member of a qualified tribe, or qualified intertribal organization.

“Qualified tribe” means any of the following:

- Confederated Tribes and Bands of the Yakama Nation;
- Confederated Tribes of the Chehalis Reservation;
- Confederated Tribes of the Colville Reservation;
- Confederated Tribes of the Umatilla Indian Reservation;
- Confederated Tribes of the Warm Springs Reservation of Oregon;
- Cowlitz Indian Tribe;
- Hoh Indian Tribe;
- Jamestown S’Klallam Tribe;
- Kalispel Indian Community of the Kalispel Reservation;
- Lower Elwha Tribal Community;
- Lummi Tribe of the Lummi Reservation;
- Makah Indian Tribe of the Makah Indian Reservation;
- Muckleshoot Indian Tribe;
- Nez Perce Tribe;
- Nisqually Indian Tribe;
- Nooksack Indian Tribe;
- Port Gamble S’Klallam Tribe;
- Puyallup Tribe of the Puyallup Reservation;

- Quileute Tribe of the Quileute Reservation;
- Quinault Indian Nation;
- Samish Indian Nation;
- Sauk-Suiattle Indian Tribe;
- Shoalwater Bay Indian Tribe of the Shoalwater Bay Indian Reservation;
- Skokomish Indian Tribe;
- Snoqualmie Indian Tribe;
- Spokane Tribe of the Spokane Reservation;
- Squaxin Island Tribe of the Squaxin Island Reservation;
- Stillaguamish Tribe of Indians of Washington;
- Suquamish Indian Tribe of the Port Madison Reservation;
- Swinomish Indian Tribal Community;
- Tulalip Tribes of Washington; and
- Upper Skagit Indian Tribe.

Seller Information

A seller accepting a Tribal Fishing, Hunting, and Gathering form in good faith for retail sales of qualified goods or services made to a qualified purchaser will not be held liable for any uncollected sales tax. The seller must keep a copy of the Tribal Fishing, Hunting, and Gathering form in its records for five years after its last use.

More Information

For more information, please visit the Department's tribal fishing, hunting, and gathering web page dor.wa.gov/tribalFishHuntGather.

If you have questions about whether a specific good or service is exempt, you are encouraged to request a letter ruling from the Department.
