



State Taxation - Definition of an Indian. AN INDIAN IS A PERSON OF AT LEAST ONE-FOURTH INDIAN BLOOD OR A PERSON ENROLLED AS A MEMBER OF A RECOGNIZED AMERICAN INDIAN TRIBE.

Advice has been requested as to who is considered to be an Indian exempt from State taxation.

An Indian is a person of at least one-fourth Indian blood or a person presently enrolled as a member of a recognized American Indian Tribe.

APPROVED:


William E. Peters
State Tax Commissioner

October 1, 1976