



State Taxation - Definition of Reservation Indian. RESERVATION INDIAN IS AN INDIAN, AS DEFINED IN REVENUE RULING 99-76-1, WHO RESIDES ON A NEBRASKA INDIAN RESERVATION, AS DEFINED IN REVENUE RULING 99-76-2.

Advice has been requested as to the definition of reservation Indian for purposes of exemption from State taxation.

A reservation Indian is an Indian, as defined in Revenue Ruling 99-76-1, who resides on a Nebraska Indian reservation, as defined in Revenue Ruling 99-76-2.

APPROVED:


William E. Peters
State Tax Commissioner

October 1, 1976