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:

[Signature]
William E. Peters
State Tax Commissioner

October 1, 1976