



State Taxation - Taxability of Indian Tribal Councils. AN INDIAN TRIBAL COUNCIL SHALL RECEIVE THE SAME STATE TAX TREATMENT AS A RESERVATION INDIAN.

Advice has been requested as to whether an Indian tribal council is exempt from State taxation.

An Indian tribal council consisting of reservation Indians, as defined in Revenue Ruling 99-76-3, and chartered as the ruling body of a federally recognized American Indian Tribe, shall receive the same State tax treatment specified for a reservation Indian.

APPROVED:



William E. Peters
State Tax Commissioner

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