



State Taxation - Claims for Refund by Reservation Indians.
RESERVATION INDIANS WHO HAVE ERRONEOUSLY PAID STATE TAXES
MUST FILE A CLAIM FOR REFUND WITHIN THE PERIOD OF TIME
PROVIDED BY STATUTE.

Advice has been requested as to whether the period of time provided by statute for filing a claim for refund of erroneously paid State taxes are applicable to reservation Indians, as defined in Revenue Ruling 99-76-3.

All claims for refund of erroneously paid State taxes must be filed by reservation Indians within the statutory period prescribed by the applicable tax law. Claims not filed within the prescribed period cannot be considered by the Department of Revenue or other taxing authority.

APPROVED:



William E. Peters
State Tax Commissioner

October 1, 1976