



FISHING, HUNTING & GATHERING IN WASHINGTON

TAX EXEMPTION

Members of the Confederated Tribes of the Umatilla Indian Reservation (CTUIR) do not have to pay sales tax in the state of Washington when buying goods and retail services directly used in tribal fishing (including shellfish), hunting (including trapping) and gathering services.

Other exemptions include:

- Harvesting
- Processing
- Transporting
- Selling
- Management and enforcement
- Other related activities

The exemption applies regardless of where delivery of the item or performance of the service occurs, whether it is in Indian Country or not.

Tangible retail goods and services directly used in tribal fishing, hunting and gathering activities qualify for a retail exemption. A list can be found at

<https://dor.wa.gov/taxes-rates/retail-sales-tax/tribal-fishing-hunting-and-gathering/tribal-fishing-hunting-and-gathering-list-exempt-goods-and-services>

If you can't find an item on the list, visit <https://dor.wa.gov/contact/request-tax-ruling> to request a ruling.



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WHO QUALIFIES?

Tribes that qualify for the tax exemption include the Confederated Tribes of the Umatilla Indian Reservation, Confederated Tribes and Bands of the Yakama Nation, Confederated Tribes of the Warm Springs Reservation of Oregon, Nez Perce Tribe, and other tribes. Qualified intertribal organizations such as the Columbia River Inter-tribal Fish Commission and the Northwest Indian Fisheries Commission are also exempt.

For a complete list, visit <https://dor.wa.gov/taxes-rates/retail-sales-tax/tribal-fishing-hunting-and-gathering> and click "Who qualifies for the exemption."

TRANSACTIONS

To document the exempt nature of the transaction, the retailer will complete a Tribal Fishing, Hunting and Gathering Exemption Form, noting the sale is to a qualifying tribe, tribal member of a qualifying tribe, or qualifying intertribal organization and what qualifying item(s) was sold.

The retailer may verify the buyer's information by either looking at a copy of the buyer's tribal ID card, tribal fishing card or any documentation issued by the tribe on tribal stationary.

For a copy of the tax exempt form (Form 27 0049), visit <https://dor.wa.gov/sites/default/files/2022-02/27-0049.pdf>

For more information, call 360-534-1586, visit <https://dor.wa.gov/> or scan the QR code.

