

**RULE 192****TAX LIABILITY ON TRIBAL LAND****Definitions**

"Nonmember" means a person not on the tribal rolls of the Indian tribe.

"Reservation Land" means all lands, notwithstanding the issuance of any patent, within the exterior boundaries of areas set aside by the United States for the use and occupancy of Indian tribes by treaty, law, or executive order and that are areas currently recognized as "Indian reservations" by the United States Department of the Interior. The term includes lands within the exterior boundaries of the reservation owned by non-Indians as well as land owned by Indians and Indian tribes, and it includes any land that has been designated "reservation" by federal act.

"Tribal Member" means a person on the tribal rolls of an Indian tribe. A person on the tribal rolls is also known as an "enrolled member" or a "member" or an "enrolled person" or an "enrollee" or an "Indian."

"Tribe" means an Indian nation, tribe, band, community, or other entity recognized as an "Indian tribe" by the United States Department of the Interior. The phrase "federally recognized Indian tribe" and the term "tribe" has the same meaning as "Indian tribe."

"Puyallup Tribal Trust Land" or "Trust Land" means land under the jurisdiction of the Puyallup Tribe of Indians and where the title is held in trust by the United States for the benefit of the Puyallup Indian Tribe or for the benefit of an individual Puyallup tribal member.

**B&O Tax Liability****Business Activity by a Tribe and its Tribe Members**

A tribe or its tribal members conducting business on Trust Land or Reservation Land are not subject to the City's business and occupation (B&O) tax.

Business activity conducted by a Tribe or by a Tribal member off Trust Land or Reservation Land are generally subject to the City's B&O tax, except for treaty fishery activity.

**Business Activity by Nonmembers on Trust Land or Reservation Land**

Nonmembers conducting business on Trust Land or Reservation Land are generally subject to B&O taxes except for the following activities:

1. Operation and management of gaming operations for a tribe, tribal members, and nonmembers.
2. Services provided for a tribe or tribal member on Trust Land or Reservation Land.
3. Sales of tangible personal property to a tribe or to tribal members is not subject to B&O tax if the tangible personal property is delivered to the buyer on Trust Land or Reservation land and if any of the following apply:
  - The property is located in Trust Land or Reservation Land at the time of sale.
  - The seller has a branch office, outlet, or place of business on Trust Land or Reservation Land that is used to receive the order or distribute the property.
  - The sale of the property is solicited by the seller while the seller is on Trust Land or Reservation Land.

When these conditions are not met, the seller must pay B&O tax on its business activity.

4. Construction by a prime contractor to a tribe or tribal member when the construction is performed on Trust Land or Reservation Land. (Subcontractors are subject to B&O tax).

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