

Brenda Sullivan

From: llieppman [llieppman@oktax.state.ok.us]
Sent: Wednesday, October 22, 2008 2:10 PM
To:
Cc: Brenda Sullivan; Rena Maddux; Jerry Kirton
Subject: Indian Sales Tax Letter.pdf - Adobe Acrobat Professional
Attachments: Indian Sales Tax Letter.pdf

it was a pleasure to visit with you just now. As we discussed, I am sending you a copy of our policy letter that was recited in full by the Federal Court in Chickasaw Nation v. State of Oklahoma, in 1994.

With regard to the first prong of requirements for a sales tax exemption, if you are unsure as to whether you are dealing with a federally recognized Indian tribe (), there is a website that lists them. In addition, the definition of "Indian Country" is located in the Internal Revenue Code and means that the land is held in trust by the United States for the tribe as set out in its deed.

As you can see, even if your carpeting is purchased and paid for by a federally recognized Indian tribe, and will be installed in a building that is situated upon land that qualifies as "Indian Country", the exemption does not apply unless the tribe is the consumer/user of the product and intends to use it "itself". Our position is where a business is open to the public there is no exemption, since both the tribe and the public are using (consuming) your product.