

# Private party selling a motor vehicle to tribes

A use tax exemption will apply if **all** the following criteria are met:

- The private party sells a motor vehicle to a tribal member, tribe, tribal enterprise, or a spouse of a tribal member.
- The buyer shows the Department of Licensing their tribal proof (see below in Section 2).
- The **private party delivers the motor vehicle to the buyer's Indian country within Washington state**. This Indian country must be located within Washington state boundaries.

The buyer must keep this form and present it to the Department of Licensing Agent to document the exempt sale ([RCW 82.08.0317](#)).

In this form, a *buyer* is a tribal member, tribe, tribal enterprise, or a spouse of a tribal member who buys the motor vehicle from a private party.

**1 Buyer's name:** \_\_\_\_\_

**Delivery address in Indian country:** \_\_\_\_\_

**Check one of the following. The buyer is:**

- A member of the \_\_\_\_\_ Tribe.
- A spouse of a member of the \_\_\_\_\_ Tribe.
- A representative of the \_\_\_\_\_ Tribe or Tribal enterprise.

**The buyer must show you one of the criteria below. Check which criteria the buyer showed you.**

- Proof of tribal membership: tribal member card, certificate of membership, or treaty fishing identification card.
- Proof of spousal relationship to a tribal member and proof of their spouse's tribal membership.
- Documents that show the tribe is the buyer. The buyer only needs to show one of the following:
  - letter from tribal representative
  - payment from the tribe or tribal enterprise (such as a copied check)
  - receipt or other proof of a buyer using a tribal credit card

**2 Seller's name:** \_\_\_\_\_

**Seller's address:** \_\_\_\_\_

**Vehicle description**

Make: \_\_\_\_\_ Model: \_\_\_\_\_ Year: \_\_\_\_\_

Vehicle identification number (VIN): \_\_\_\_\_

## More information

You can figure out if the delivery address is in Indian country by following these steps:

1. Go to [dor.wa.gov](http://dor.wa.gov)
2. Click "**Find a sales and use tax rate**".
3. Type in the delivery address. If the address is located in Indian country, you will see "Indian country" and the name of the Tribe at the bottom of the page.

To document other tax exemptions for buyers, please use the appropriate form below:

- **Vehicles sold by dealers:** Declaration for motor vehicle sales to tribal member, tribe, tribal enterprise, or a spouse of a tribal member with delivery in Indian country
- **Treaty fishing related purchases:** Treaty Fishery Exemption Form
- [Tax exemption for sales to tribes](#)
- Wholesale purchases by businesses owned by tribal members, tribes, tribal enterprises, or a spouse of tribal member that only operates in their Indian country may use a state or tribal reseller permit or the [streamlined sales and use tax agreement "Certificate of Exemption."](#) See [ETA 3203.2017 "Use of a tribal resale exemption certificate."](#)

The state cannot tax Indians or Indian tribes in Indian country. In this rule, the term *Indian* includes only people enrolled with the tribe in the territory the activity takes place. This does not include Indians who are members of other tribes. In this rule, an enrolled member's spouse is considered an Indian if the term does not conflict with tribal law (See [WAC 458-20-192\(5\)](#) for more information).

An *Indian* is a person on the tribal rolls of an Indian tribe. Other terms for Indian include: enrolled member, member, enrolled person, enrollee, or tribal member.

In some cases, you may also be eligible for a tax exemption (See [WAC 458-20-192\(7\)\(b\)](#) for more information).

## Questions?

- Call our phone center at **1-800-647-7706**
- For tax assistance or to request this document in an alternate format, please call **1-800-647-7706**. Teletype (TTY) users may use the Washington Relay Service by calling 711.