



March 16, 2017

[Contractor Name and Address]

RE: Tax Exemption Restoration Project

Attached please find an executed Treaty Fishery Tax Exemption Certificate concerning the Yakama Nation's contracting with [Contractor Name] for construction of salmon habitat which it undertakes as co-manager of fisheries resources pursuant to the Treaty with the Yakama of 1855 (12 Stat.951). The certificate is being provided to [Contractor Name] to assist it in complying with seller record keeping requirements in WAC 458-20-192(4). By executing the certificate, the Yakama Nation is certifying only that it is a federally recognized Indian tribe and that the contracted salmon habitat restoration work is part of its treaty fishery management program. The Yakama Nation does not waive sovereign immunity from suit, nor by executing the certificate, acknowledge or dispute the jurisdiction of the state of Washington over any governmental activities of the Yakama Nation or the applicability or non-applicability of any statutes or rules of the state of Washington to the exercise of tribal government operations or rights reserved to the Yakama Nation or its members by the Treaty of 1855. [Contractor Name] is advised to keep this letter on record with the attached certificate.

Sincerely,

Tribal Chairperson
Yakama Tribal Council

Treaty Fishery Tax Exemption Certificate

This document is to be completed by the Tribe, Tribal member, or Intertribal organization whenever claiming an exemption from sales tax for purchases of Treaty Fishery items.

Type of Certificate:

- ☐ **Blanket Certificate** (*Blanket certificates are valid for as long as the buyer and seller have a recurring business relationship. A "recurring business relationship" means at least one sale transaction within a period of twelve months. RCW 82.08.050 (7)(c)).*)
- ☐ **Single Use Certificate**

Seller's name: _____ Date: _____

Address: _____ City: _____ State: _____ Zip code: _____

The purchaser is claiming exemption for the following Treaty Fishery item(s) or service(s):

Check Applicable Boxes

- | | |
|---|---|
| ☐ Boat, Boat Trailer | ☐ Motor |
| ☐ Gear, Net | ☐ Specialized Clothing |
| ☐ Boat/Engine Repair | ☐ Hatchery Equipment |
| ☐ Laboratory Equipment | ☐ Processing Equipment |
| ☐ Smoking Equipment | ☐ Other (explain): _____ |
| ☐ Operating Supplies | |

Provide one of the following:

- ☐ Federally recognized Tribe of the purchaser: _____ and
Treaty Indian Fishing Identification Card number: _____ **or**
- ☐ Name of Intertribal Organization: _____

Note: This exclusion from tax is limited to those businesses wholly owned and operated by Indians/Tribes who have Treaty fishing rights and to Intertribal organizations for the protection of Indian Treaty Fisheries. Treaty Fishery means the fishing and shellfish rights preserved in a Tribe's treaty, a federal executive order, or an act of Congress. It includes activities such as harvesting, processing, transporting, or selling, as well as activities such as management and enforcement.

Sellers must document the buyer's name, address, item(s) purchased, and dollar amount of purchase.
Reference: RCW 82.08.0254 and WAC 458-20-192.

I, the undersigned buyer, understand that by completing and signing this certificate I am certifying that I qualify for the tax-exempt purchase(s) indicated above. I understand that I am required to keep records to verify eligibility for the exemption(s) and that I will be required to pay sales or use tax on purchases that do not qualify for the exemption(s) in addition to any applicable interest and penalties. This certificate is given with full knowledge of, and subject to, the legally prescribed penalties for fraud and tax evasion per RCW 82.32.090.

Buyer's name: _____ Telephone number: _____

Signature: _____ Date: _____

Address: _____ City: _____ State: _____ Zip code: _____

***Seller must retain a copy of this certificate.
Do not send to Department of Revenue.***

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.