



DATE

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,

Delano Saluskin, Chairman  
Yakama Tribal Council

# Tax exemption for treaty fisheries

Fill out this form if you are a tribal member, tribe, or intertribal organization requesting an exemption of sales tax for purchases of treaty fishery items.

## This certificate is for:

### Single use

You need to show this certificate each time you buy an exempt item.

### Blanket certificate

You can use this certificate anytime, as long as you and the seller/marketplace facilitator have a recurring business relationship. A recurring business relationship means you have at least one sale transaction within 12 months (RCW 82.08.050(7)(c)).

1

Seller's/Marketplace facilitator's name:

Date:

Address:

2

**Check one of the following. The buyer is requesting an exemption for:**

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 buyer:

and treaty Indian fishing identification card number:

**or**

Name of intertribal organization:

### 3 Certification:

By signing this certificate, you are agreeing that you are fully aware of the legal penalties for fraud and tax evasion.

Buyer's name:

Phone:

Signature: \_\_\_\_\_ Date:

Address:

Name of tribe or organization:

### More information

This exemption is only for:

- Businesses solely owned and operated by Indians/tribes with treaty fishing rights, *and*
- Intertribal organizations for the protection of Indian treaty fisheries.

Treaty fishery means the fishing and shellfish rights kept in a:

- tribe's treaty
- federal executive order, *or*
- an act of Congress

This includes activities like:

- harvesting
- processing
- transporting
- selling
- management
- enforcement

### Questions?

- Call our DOR tribal liaison at 360-534-1573.
- For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

**Seller/Marketplace facilitator must retain the original of this certificate for their records.  
Seller/Marketplace facilitator must document buyer's name, address, item(s) purchased and dollar amount of purchase.**

**Do not send a copy of this certificate to the Department of Revenue.**