

**JAMESTOWN S'KLALLAM TRIBE
TRIBAL CODE
TITLE 25 – FUEL SALES AND EXCISE TAX**

Chapters:

Chapter 25.01 General

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Chapter 25.01
General

Sections:

Section 25.01.01 Title

Section 25.01.02 Definitions

Section 25.01.01 Title

This Title shall be known and may be cited as the “Fuel Sales and Excise Tax Code.”

Section 25.01.02 Definitions

For purposes of this Title, the following terms shall have the meanings indicated:

- A. The term “fuel” shall include motor vehicle fuel as that phrase is defined in Revised Code of Washington (RCW) 82.36.010(20), and special fuel as that phrase is defined in RCW 82.38.020(23);
- B. The terms “Tribe,” Tribal citizen,” and “Reservation” shall refer to the Jamestown S’Klallam Tribe, to Citizens of the Jamestown S’Klallam Tribe, and to the Jamestown S’Klallam Indian Reservation together with Tribal trust lands located outside the boundaries of the Reservation; and
- C. The term “state” means the State of Washington and the Washington State Department of Licensing.

Chapter 25.02
Purchase of Fuel at Wholesale or Retail

Sections:

Section 25.02.01 Purchase of Fuel at Wholesale or Retail

Section 25.02.02 Inclusion of Tax in the Price of Fuel Sold

Section 25.02.03 Expenditure of Funds Received from Fuel Tax Reimbursements

Section 25.02.01 Purchase of Fuel at Wholesale or Retail

Any business licensed by the Tribe, whether operated by the Tribe or by a Tribal citizen, and any Tribal citizen while on the Reservation, shall purchase fuel at wholesale or retail (1) only if the applicable state fuel tax has been paid on the fuel, and (2) only from persons or companies operating lawfully in accordance with RCW Chapter 82.36 and RCW Chapter 82.38 as a motor vehicle or special fuel distributor, supplier, importer, or blender, or from a tribal distributor, supplier, importer, or blender lawfully doing business according to all applicable laws.

Section 25.02.02 Inclusion of Tax in the Price of Fuel Sold

Any business licensed by the Tribe engaged in the sale of fuel subject to this Title, whether operated by the Tribe or by a Tribal member, shall pass on to the retail customer the state fuel tax included in the price of fuel and shall maintain invoices showing the number of gallons of motor vehicle fuel and special fuel purchased for resale.

Section 25.02.03 Expenditure of Funds Received from Fuel Tax Reimbursements

The Tribe commits to and will expend funds received as reimbursement of fuel tax from the State of Washington, or an equivalent amount, on:

- A. Planning, construction, and maintenance of roads, bridges, and boat ramps;
- B. Transit services and facilities;
- C. Transportation planning;
- D. Law enforcement services; and
- E. Other highway-related purposes.

The Tribe may also expend fuel tax proceeds retained by the Tribe or amounts equivalent thereto to fund a Tribal Transportation Infrastructure Bond, as long as the proceeds of such a bond are used for the purposes set forth above.

Chapter 25.03
Effective date

Sections:

Section 25.03.01 Effective date

Section 25.03.01 Effective date

This Title shall become effective ten (10) days after its approval by the Tribal Council.

Chapter 25.04
Codification and Amendments

Sections:

Section 25.04.01 Codification

Section 25.04.02 Amendments

25.04.01 Codification

Title 25 Fuel Sales and Excise Tax Code was approved on October 30, 2008, at a Tribal Council meeting and codified as a Title in the Tribal Code on January 29, 09 by Resolution #04-09.

25.04.02 Amendments

Reserved.