

**Fiscal:** No Fiscal Impact

**Revenue:** No Revenue Impact

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**Action Date:** 04/28/15

**Action:** Do Pass.

**Meeting Dates:** 04/28

**Vote:**

Yeas: 5 - Baertschiger Jr, Boquist, Edwards, Hass, Riley

**Prepared By:** Christine Broniak, Economist

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**WHAT THE MEASURE DOES:**

Exempts permanent improvements located on federal land held in trust for federally recognized Indian tribe or tribe member from state and local property taxes, fees, charges and assessments. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

- Legislative Counsel opinion
- Process to put land in trust status
- Property taxes on tribal lands

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

Similar to state and local governments, tribal governments do not pay taxes. Local property tax does not apply on reservation or trust lands. Trust lands are lands held by the United States for the use or benefit of American Indian tribes. Portions of the trust lands are located in or near reservations and the tribes possess the authority to purchase land and to petition the federal government to hold it in trust.