

Ruling 90-05

Vermont Department of Taxes

Date: September 19, 1990

Written By: Jacqueline A. Hughes

Approved By: Norris Hoyt, Commissioner of Taxes

You have requested a ruling on the application of Vermont's cigarette stamp tax to purchases by Indians for resale. This ruling relies on your letter of September 12, 1990, to Henry Ferry.

You are a cigarette distributor. You have been asked to sell unstamped cigarettes to the "non-profit, [Indian] Venture" to be located in [Town, State]. Absent express federal law to the contrary, off reservation Indians are subject to nondiscriminatory state tax laws such as a sales tax or a cigarette stamp tax. *Mescalera Apache Tribe v. Jones*, 411 U.S. 145 (1973) and *Washington v. Confederated Tribes*, 447 U.S. 134 (1979). There are no recognized Indian lands or reservations in Vermont. All cigarettes sold to Indians are required to be stamped.

This ruling is issued solely to your firm and is limited to the facts presented as affected by current statutes and regulations. Other taxpayers may refer to this ruling to determine the Department's general approach, but the Department will not be bound by this ruling in the case of any other taxpayer or in the case of any change in the relevant statute or regulations.