



Use of Tobacco Stamps for On-Reservation Tobacco Sales in Tribal States, 2015

Introduction

Tobacco tax stamps can be applied to cigarettes as an indication that the appropriate excise tax has been paid. Of the 50 states plus D.C., all but three (North Carolina, South Carolina, and South Dakota) use tobacco tax stamps. Stamps can vary in size, shape and color; and state agencies charged with enforcing the stamping laws often have authority to determine what those stamps look like and how often their appearance changes. More than one stamp can be in circulation at a given time, and some states use specific tax stamps to differentiate where cigarettes are sold, including those sold on tribal reservations. In this way, stamps can aid in tobacco tax law enforcement. Twenty states have laws that address the sale or taxation of tobacco sold on tribal lands (“tribal states”). Fourteen additional states have tribal lands within their borders, but no tribal laws addressing tobacco sales or taxation.

This fact sheet documents the tobacco tax stamp laws in tribal states between 2005 and 2015. Data on stamping laws were compiled through primary legal research into each state’s statutory and administrative codes, using the commercial legal research services, LexisNexis and Westlaw. The data were verified through secondary sources.

A companion [chartbook](#) and complete data files listing the tribal-specific tax stamping laws for tobacco products from January 1, 2005 through January 1, 2015 is available through the [Tobacconomics](#) website.

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Key Findings

As of January 1, 2015, 13 of the 20 tribal states had laws that address the use of tobacco tax stamps for on-reservation sales.

What Products Are Stamped

The majority of tribal stamping states (9/13) apply stamps to all cigarettes being sold on-reservation. However, four states limit the use of stamps to specific types of cigarettes, including those sold to tribes without taxation agreements or those sold to non-members. Only one state (Iowa) specifically prohibits stamping cigarettes sold on-reservation.

Types of Stamps

The most commonly used stamp is the state’s standard cigarette excise tax stamp (12 states), used for all cigarettes regardless of selling party. Other stamps can be specific to the selling party, including stamps used by all tribal groups (5 states), all tribes with tax agreements (3 states), or specific to each tribe (2 states). One state (Arizona) uses a “tax-free reservation stamp.”

While the majority of stamping states (8/13) use multiple tax stamps, three states use only the standard excise stamp.

Tribal States' Use of Tobacco Stamps for On-Reservation Tobacco Sales, 2015

✓ Yes *Blank* No -- Not Addressed/Applicable

All (all tobacco sold on tribal lands is stamped); **Some** (Only some of the tobacco sold on tribal lands is stamped);
*(Those sold to tribes without agreements); + (Those sold to nonmembers); % (Tax-free reservation stamp)

	Stamps Used?	Which Products Stamped?	Types of Stamps (not mutually exclusive)				
			State Excise Stamp (Same as Non-Tribal Sales)	One Tribal Agreement Stamp to be Used by All Tribes with Agreements	One Tribal Stamp to be Used by All Tribes	Special Stamps to be Used by Specific Tribes	Other
AK			<i>No tribe-specific stamp laws</i>				
AZ	✓	All	✓		✓		✓%
FL	✓	All (silent on type)	--	--	--	--	--
IA		--	--	--	--	--	--
ID	✓	Some+	✓				
MI			<i>No tribe-specific stamp laws</i>				
MN	✓	Some* +	✓	✓			
MT	✓	Some*	✓				
ND			<i>No tribe-specific stamp laws</i>				
NE	✓	All	✓			Compacting Tribes	
NV	✓	All	✓		✓		
NM	✓	All	✓		✓		
NY	✓	All	✓				
OK	✓	All	✓	✓	✓		
OR			<i>No tribe-specific stamp laws</i>				
SD			<i>No tribe-specific stamp laws</i>				
UT	✓	Some+	✓				
WA	✓	All	✓	✓		Puyallup, Yakama	
WI	✓	All	✓		✓		
WY			<i>No tribe-specific stamp laws</i>				
Total	1	All – 9 Some – 4	12	3	5	2	1