

Idaho



Compacts Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes OTP

Yes *Blank* No -- Not Applicable/Addressed

Tribal Compacts – 2015

Overview of State Laws

Compacts specific to tobacco sales?	--
Compacts take precedence over existing state laws governing area?	--
Limits to which tribes are authorized to compact with state?	--

State requires/suggests specific provisions within tobacco compacts? Yes No N/A

Suggested or Required Compact Provisions

Stamping Requirements	--
Recordkeeping	--
Purchases Must Be Made From Licensed or Authorized Parties	--
Duration or Length Of Contract	--
Tax Rate	--
Distribution of Funds	--
Waiver of Sovereign Immunity	--
Tax or Fee-Generated Revenue Sharing/Collection	--
Enforcement	--
Amount of Refund for Taxes Paid by Tribal Consumers	--
Minimum Selling Price	--

Duration of Compact: N/A | State Tobacco Tax Rate for Non-Compacting Tribes: N/A

Tribal Sales – 2015

Tax-Exempt Status Limited To:

Specific, Listed Tribes	
Federally-Recognized Tribes	✓
Qualified/Authorized Tribes	
State-Recognized Tribes	

Tax-Exempt Tribes Identified by State:

- N/A

Tobacco sales laws directed at specific tribes?

Yes No N/A

If yes, which tribes? N/A

Which Types of Tobacco Require Stamps?

All Products Sold On Tribal Land	
Those Sold To Tribes Without Agreements	
Those Sold To Nonmembers	✓
Those Sold To Other Parties Not Otherwise Tax-Exempt	
None/Silent	

Stamp Types Required for Tribal Sales:

State Excise Stamp	✓
Stamp Specific to Tribe	
Generic Tribal Stamp	
Generic Agreement Stamp	
Generic Exemption Stamp	
Silent As to Stamp Type	

Tribal Taxation – 2015

How State Regulates Taxation of Tobacco Sold on Tribal Land:

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	
State Tax Waived If Tribal Tax Is Same or Greater	--
State Limits Tribal Access to Tax-Exempt Products (Quota)	
State Requires Tax Pre-Payment	✓

State Requires Pre-Payment of Taxes on: All Products Excess of Quota None Other

Other: Products Sold On-Reservation by Non-Tribal Retailers

State Utilizes Coupon System to Implement Quota: Yes No N/A