



Sales and Use Tax - A Motor Vehicle Jointly Owned By A Reservation Indian and Non-Indian. SALES AND USE TAX IS DUE IN PROPORTION TO THE INTEREST OF THE NON-INDIAN OWNER OF A MOTOR VEHICLE REGISTERED ON A NEBRASKA INDIAN RESERVATION BY A RESERVATION INDIAN AND NON-INDIAN, WHERE TITLE IS TAKEN IN THE NAME OF BOTH, AS JOINT TENANTS.

Advice has been requested as to whether a motor vehicle which has been registered on a Nebraska Indian reservation, as defined in Revenue Ruling 99-76-2, by a reservation Indian, as defined in Revenue Ruling 99-76-3, and a non-Indian, and title to the vehicle is taken in the name of both, as joint tenants, is subject to sales and use tax.

Sales and use tax is due at the time of registration of the motor vehicle in proportion to the interest of the non-Indian owner.

APPROVED:

  
William E. Peters  
State Tax Commissioner

December 7, 1976