

“Federal Preemption of State Taxes Burdening Indian Lands,” Tax Notes State

Publications

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In his column, Jenner & Block Partner Sam Hirsch examines the question of whether a non-Indian who leases Indian land is liable for state taxes. “The best reading of the judicial precedents, which comport with fundamental principles of federal Indian law, is that state or local taxes on those leasehold interests, permanent improvements, and income streams are preempted by federal law and thus invalid,” Mr. Hirsch observes. “But too often, the courts get this wrong. It is time for Congress to step in and clarify the law.”

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