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IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON

SAUK-SUIATTLE INDIAN TRIBE,

Plaintiff,

v.

JOHN RYSER, Acting Director of the
Washington State Department of Revenue,

Defendant.

No. 2:22-cv-01723-RSM

AMENDED COMPLAINT IN A
CIVIL ACTION SEEKING
DECLARATORY AND
INJUNCTIVE RELIEF

Fed. R. Civ. P. 15 (a)¹

I. INTRODUCTION

1.A. This is an amended complaint in a civil action seeking declaratory and injunctive relief enjoining defendant Ryser and those acting at his direction or control from subjecting it to imposition of Washington State Retail Sales Taxes upon products purchased by plaintiff and its members for delivery to, and for use and consumption within, the Sauk-Suiattle Indian Reservation.

The Clerk of Court is requested to drop the State of Washington Department of Revenue as a party.

¹ This amended complaint names only John Ryser as a defendant and shall be deemed a voluntary dismissal of the State of Washington Department of Revenue as a party.

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II. JURISDICTION AND VENUE

2.A The United States District Court for the Western District of Washington has jurisdiction to entertain this cause pursuant to 28 U.S.C. § 1362 in that plaintiff is an Indian tribe or nation with a governing body duly recognized by the United States Secretary of Interior and the cause arises under the Constitution, laws or treaties of the United States.

2.B. The court further has jurisdiction under 28 U.S.C. § 1331 as this cause involves a federal question of the applicability under federal law of state taxes collected by defendant from plaintiff.

2.C. The District Court also possesses jurisdiction pursuant to 28 U.S.C. § 1343 in that plaintiff alleges below that it has been deprived by defendant of equal rights to property enjoyed by other citizens.

2.D. Venue is appropriate in that the principal parties reside or are domiciled within the Western District of Washington.

III. FACTUAL ALLEGATIONS

In support of this complaint, plaintiff alleges as follows:

3.A. Plaintiff is a federally recognized tribal nation.

3.B. Defendant is Director of the Washington State Department of Revenue.

Internet Purchases

3.C. Plaintiff and its members regularly purchase items electronically from vendors via internet sales.

1 3.D. Such products are delivered to plaintiff's reservation for use and consumption by
2 plaintiff there.

3 3.E. Such products are used to provide essential governmental services by plaintiff and its
4 members.
5

6 3.F. Defendant collects a sales tax upon such sales.

7 3.G. A tax is a charge or fee to be used by State and local governments to provide
8 services and facilities. No such services are provided to the Sauk-Suiattle Reservation.
9

10 3.H. The Sauk-Suiattle Indian Tribe provides, at its own expense, water, sewer, garbage,
11 road construction and maintenance, and health and social services.

12 Discrimination

13 3.I. The laws enforced by defendant allows residents of states which do not impose a
14 sales tax, such as Oregon, to purchase goods in Washington state and obtain a refund of any sales
15 tax paid upon such purchase merely by providing proof of residency in Oregon.
16

17 3.J. In order to obtain exemption from such taxes, defendant requires that goods
18 purchased by plaintiff and its citizens be delivered by the seller to their reservation.
19

20 3.K. The requirement of delivery subjects plaintiff to delivery fees and charges not
21 required by residents of Oregon and certain other jurisdictions.

22 3.L. The imposition of such delivery is a natural consequence of defendant's delivery
23 requirement and results in plaintiff having to pay delivery fees or charges which often exceed the
24 financial amount of the Washington State Retail Sales Tax exemption.
25

26 3.M. Residents of other jurisdiction lacking sales taxes such as Oregon are not required
27 by defendant to be subjected to a delivery requirement.

IV. CLAIMS FOR RELIEF

WHEREFORE, plaintiff prays that the Court:

4.A. Declare that the imposition and collection of the retail sales tax administered by defendant from plaintiff upon items purchased remotely by plaintiff is unlawful and enjoin such practice; and

4.B. Declare that defendant's conduct of providing an exemption from and refund of the tax to residents of jurisdictions which do not impose a sales tax upon taking the items themselves to their jurisdiction merely by providing proof of residence, while plaintiff is required to have such items physically delivered to their jurisdiction, denies plaintiff equal rights to enjoyment of property as is enjoyed by other citizens, in violation of 42 U.S.C. §§ 1981 and 1982.

Dated this 31st day of December, 2022.

Respectfully submitted,

S/Jack W. Fiander
WSBA # 13116

Counsel for Plaintiff
Sauk-Suiattle Indian Tribe