

**AGREEMENT BETWEEN THE  
WASHINGTON STATE LIQUOR CONTROL BOARD  
AND THE  
KALISPEL TRIBE OF INDIANS**

**FOR THE PURCHASE  
AND RESALE OF LIQUOR IN INDIAN COUNTRY**

**Preamble**

WHEREAS, the Kalispel Tribe of Indians ("Tribe") is a federally recognized Indian Tribe, possessed of the full inherent sovereign powers of a government; and

WHEREAS, the State of Washington ("State") is a State within the United States of America possessed of full powers of State government; and

WHEREAS, the Tribe and the Washington State Liquor Control Board ("Board") desire to enter into a government-to-government agreement ("Agreement") for the sale and purchase of Liquor in order that Liquor sales may take place in Indian Country in accordance with the requirements of federal law (18 U.S.C. § 1161), Tribal Ordinance, and State law to the mutual benefit of both the Tribe and the Board; and

WHEREAS, it is recognized by all parties to this Agreement that, in conformity with the Centennial Accord of August 4, 1989 between federally recognized Indian Tribes within the State of Washington and the State of Washington, the governmental authority of the Tribe over its own affairs and its sovereignty under law is not altered, diminished, or abdicated in any way by entering into this Agreement; and

WHEREAS, the governmental authority and sovereignty of the State of Washington as declared by the Twenty-First Amendment to the United States Constitution and applicable acts of Congress is not altered, diminished or abdicated in any way by entering into this Agreement; and

WHEREAS, it being the sole intention of the parties to this Agreement to maintain the government-to-government arrangement whereby Liquor may be sold by the Tribe on its ancestral land within Indian Country as defined by 18 U.S.C. §1151 and §1154, in conformity with federal law, Tribal Ordinance, and State law; and

NOW, THEREFORE, pursuant to authority of federal law, Tribal Ordinance, and State law, it is hereby agreed between the Tribe, acting by and through its governing Kalispel Business Committee, and the State of Washington acting by and through the Board to the following:

## **AGREEMENT**

### **1. General Terms**

- 1.1 The Washington State Liquor Control Board ("Board") agrees to sell spirits, wine, and beer ("Liquor") to the Kalispel Tribe of Indians for (a) its own use and/or (b) sale or provision to any Tribally-owned enterprises in the State and/or (c) to any State-licensed enterprises assigned to the Tribe by the Board after the effective date of this agreement, that are located in Indian Country. The Tribe hereby authorizes its wholly-owned economic development enterprise, the Kalispel Tribal Economic Authority ("KTEA"), an instrumentality of the Tribe, to purchase and make retail sales of Liquor on its behalf in accordance with the terms of this Agreement.
  - 1.1.1 The Board agrees that this is a government-to-government agreement. It is agreed that the Tribe shall not be considered part of, or under the control and supervision of, the Board's stores and Agency's Divisions.
  - 1.1.2 For the purposes of this Agreement, "Tribally-owned enterprises" shall include enterprises wholly-owned and operated by the Tribe, KTEA, any tribally-chartered enterprise pursuant to Chapter 17 of the Kalispel Tribal Code. "Indian Country" shall include all reservation land, trust land, and land over which the Tribe exercises governmental authority.
  - 1.1.3 The Board agrees that all orders shall be Free on Board ("FOB") Tribal Store, at the location specified in Section 2.1.2.
  - 1.1.4 The Board shall use its best efforts to supply all Liquor ordered by the Tribe.
  - 1.1.5 The Board shall fill the Tribe's orders on the same basis as the orders from other Liquor stores.
  - 1.1.6 The Board shall equitably distribute supplies of items when there is insufficient stock of the items to satisfy all orders made by all of the Board's customers.
- 1.2 The Tribe agrees to purchase all spirituous Liquor for resale in Indian Country from the Board.
  - 1.2.1 This Agreement is intended to provide Liquor products to meet the interests of: (a) Tribally-owned enterprises; and (b) State-licensed enterprises assigned to the Tribe by the Board located in Indian Country.

The Tribe will not carry out retail sales at this time. In accordance with Section 7.8, this agreement may be amended in the future to allow retail sales.

1.2.2 The Tribe shall purchase all beer and wine from a state-licensed distributor or from a Board Certificate of Approval holder, except the Tribally-owned enterprises and operated facilities may purchase directly from the Tribe.

1.2.3 The Tribe agrees to obtain and maintain the appropriate State beer and wine retail licenses for Tribally-owned enterprises unless otherwise mutually agreed upon, in writing, in the form of a Memorandum of Agreement between the Board and the Tribe establishing an alternative licensing mechanism.

1.3 This Agreement shall be effective for ten (10) years from the date of execution ("Initial Term").

1.3.1 At the end of the initial term, this Agreement shall continue in full force and effect for consecutive terms of one (1) year, unless either party hereto gives to the other written notice that the Agreement shall terminate at the end of the present term, provided such notice is given at least sixty (60) days prior to termination.

1.3.2 Nothing in this Agreement shall prevent the parties by mutual agreement from establishing an earlier termination date or otherwise modifying the Agreement, provided such modification is made in writing.

1.3.3 The Board and the Tribe shall negotiate in good faith.

## **2. Ordering Product and Resale**

2.1 The Tribe shall order product for the Tribal store from the Washington State Liquor Control Board Distribution Center (DC) located at 4401 East Marginal Way S, Seattle, WA 98134. The Tribe shall place timely orders no more than once per week.

2.1.1 The Tribe shall place orders based on licensee demand.

2.1.2 Orders shall be delivered to the Tribe at:

Northern Quest Resort & Casino  
100 N. Hayford Road  
Airway Heights, WA 99001

- 2.1.3 The Tribe shall ensure that this location is secure.
- 2.1.4 The Tribe may change this location upon 30 days written notice to and approval by the Board. Such approval not to be unreasonably withheld.
- 2.1.5 The Tribe shall be solely responsible for tracking transfers and sales of product sold to any Tribally-owned enterprise or State-licensed enterprise under this Agreement.
- 2.1.6 The Tribe shall be responsible for verifying the accuracy of each order.
- 2.1.7 No supplemental orders are allowed unless an emergency exists as approved by the Board. The Board may impose an additional handling cost, to be negotiated by the parties, on such orders. Approved supplemental orders will be processed by the assigned State store.
- 2.1.8 Special Orders for unlisted items may only be purchased directly from the Board and not from a State store: REFERENCE ATTACHMENT A: Special Order Process.

### **3. Pricing: Sales to Tribe**

- 3.1 The Board shall apply a handling charge to the price of all products sold to the Tribe under this Agreement.
  - 3.1.1 The initial handling charge for this Agreement shall be 10% of each order.
    - 3.1.1.1 The Board may change the handling charge at anytime with ninety (90) days written notice to the Tribe.
- 3.2 The Tribe's purchase price of spirituous Liquor shall be the standard case cost to the Board, plus the established handling charge, plus the tax imposed by RCW 82.08.150, or any future applicable tax.
- 3.3 The Tribe's purchase price of wine and beer shall be the Board's standard case fee cost plus the established handling fee. The Tribe's purchase price for wine and beer shall include an amount equal to and in lieu of, the taxes imposed by RCW 66.24.210 and RCW 66.24.290, or any future tax of wine and beer.

3.4 The Board shall invoice the Tribe for the cost of the Liquor.

#### **4. Payment**

4.1 Purchase of Liquor by the Tribe shall be consummated upon payment of money order, certified check, or Tribal check.

4.1.1 The Tribe shall place payment for Liquor in the United States mail on the date the Liquor is delivered. Mailing address:

**Washington State Liquor Control Board  
P.O. Box 43096  
Olympia, WA 98504-3096**

4.1.2 In the event of non-payment by the Tribe, the Board shall make a written demand to the Tribe for payment.

4.1.2.1 In the event that payment is not received within thirty (30) calendar days from the date of written demand, the Board may suspend further shipments to the Tribe until payment is made in full.

4.1.2.2 Multiple events of non-payment by the Tribe may result in the termination of this Agreement.

#### **5. Tax Exemptions and Credits**

5.1 Pursuant to WAC 314-37-010(2)(b), The Tribe shall be allowed to purchase tax-exempt spirits every year for the number of eligible tribal members.

5.1.1 The number of tax-exempt gallons will be determined by the number of Tribal members age twenty-one (21) years and older, certified by the Tribe and provided to the Board thirty (30) days prior to the end of each calendar year this Agreement is in effect.

5.1.2 In the event that the Tribe fails to submit its Tribal population data on or before the annual deadline, the Board may be unable to process the Liquor tax exemption and Tribal Tax refund until the data is submitted.

5.1.3 To arrive at the quantity of tax-exempt spirits, the number of eligible members shall be multiplied by the average consumption rate of spirituous Liquor for Washington State residents, age twenty-one (21) and older, as published in the Liquor Handbook. This calculation will be updated annually,

thirty (30) days prior to the end of each year of this Agreement for this purpose.

- 5.2 A credit will be provided for the difference between the tax paid at the time of purchase from the Board, and the lower tax applied on sales to Licensees assigned to the store. In order to obtain the Liquor tax credit, the Tribe shall follow the process set forth in Attachment B, Tribal Tax Refund (TTR) Process, provided, however, that no credit shall be provided on any product subject to the liquor tax exemption described in Section 5.1.

## **6. Damaged and Missing Merchandise**

- 6.1 Sales of Liquor to the Tribe by the Board include return privileges for damaged and missing merchandise. Claims will be allowed as circumstances and facts indicate in each individual instance.
  - 6.1.1 The Tribe will be assigned a State store, authorized to process claims for damaged and missing merchandise. Damage caused by Tribal personnel or their customers shall not be the responsibility of the Board.
  - 6.1.2 The Tribe will provide the State store with a copy of the Bill of Lading or Freight Bill bearing the carrier driver's signature and notation identifying any missing or damaged merchandise.
  - 6.1.3 When possible, State stores will replace items with the same item from store stock. When a replacement item is not in stock, the Board shall give a credit to the Tribe that may be taken against a future order.

## **7. Store Operations**

- 7.1 The Tribe recognizes the Board's interest in ensuring all liquor stores display Liquor in an attractive manner that allows customers a clean, comfortable and safe environment to make purchases.
  - 7.1.1 The Board shall notify the Tribe of changes or modifications to standards for a liquor store, and the Tribe will reasonably comply with any such standard changes.
  - 7.1.2 The Tribe agrees that any future signage regarding Liquor sales shall comply with applicable zoning ordinances.

7.2 The Tribe shall keep all Liquor products sold at the Tribal Store in the manufacturers' original containers and the products shall only be sold from stores within Indian Country.

7.3 The Tribal Store is located at the following address:

Northern Quest Resort & Casino  
100 N. Hayford Road  
Airway Heights, WA 99001

7.4 Any relocation of the above-described Tribal Store shall be subject to Board approval.

7.4.1 Such approval shall not be unreasonably withheld.

7.5 The Tribe agrees to resell all spirits, beer and wine purchased from the Board at a per unit total retail price equal to that of the Board's total retail price that is in effect at the time of sale by the Tribe, including all applicable taxes.

7.5.1 The Board shall provide the Tribe with lists of the applicable prices to be charged.

7.5.2 In addition to selling Liquor purchased from the Board at sale prices in effect by the Board, the Tribe may, at its option, reduce prices on two (2) additional items each month, with the retail price of those items being no less than ninety (90) percent of the Board's total retail price including taxes of that item in effect at that time.

7.6 The Tribe may only advertise spirituous Liquor in print media that is primarily distributed in the market area to be served by the Tribal store.

7.6.1 No advertising shall contain direct comparisons between the Tribe prices and State prices.

7.7 The Tribe shall not sell Liquor between the hours of 2:00 a.m. and 6:00 a.m.

7.7.1 The Tribe may sell beer, wine, and spirits any day, except during the above hours.

7.7.2 The Tribe shall provide a written attachment to this Agreement containing the Tribal store's operating hours. Any changes to the store's hours shall be provided to the Board within thirty (30) days of such change.

- 7.8 The Board agrees to work in good faith to provide general public retail opportunities to the Tribe, at which time the parties will work in good faith to amend this Agreement to include retail sales of spirituous Liquor to the general public. Before retail sales of spirituous Liquor begin, a market area to which the retail operation is intended to meet the interests of will be defined.
- 7.9 If the Board determines a need for a new liquor store location that could be effectively served from within the Tribe's boundaries, the Board will notify the Tribe and work in good faith to allow the Tribe to operate the liquor store.

## **8. Compliance**

- 8.1 The Board shall have the right to visit any of the stores governed by this Agreement during regular business hours to review compliance with this Agreement, provided the Board representative follows any and all protocols now in place or later adopted between the Tribe and the Board.
- 8.2 The Tribe shall not sell, give or otherwise supply or allow to be sold, given or supplied Liquor to any person under the legal drinking age or any person apparently under the influence of Liquor, such that the person appears intoxicated.
- 8.2.1 The Tribe shall cooperate with the Board in promoting public safety by preventing the misuse of Liquor.
- 8.3 All sales of Liquor on Kalispel Tribal Lands within Indian Country shall conform with the Tribe's federally approved Tribal Liquor Ordinances (32 RF 16170, 44 FR 45258, and 74 FR61701), federal law and Washington State law relating to Liquor transactions.
- 8.4 The Tribe shall not import any Liquor into Kalispel Tribal Lands except as provided in this Agreement.
- 8.5 The Tribe shall not solicit or accept money or monies' worth from Liquor manufacturers, importers or wholesalers.
- 8.5.1 The Tribe may accept such items as are permitted to be accepted by licensees of the Board under applicable State law or Board regulations.
- 8.6 Should it be determined in accordance with the dispute resolution provision of Section 12 that the Tribe has failed to comply with this Agreement, federal law, tribal ordinance, and provisions of Washington State Law relating to Liquor transactions, this Agreement shall be null and void.



## **9. Termination**

- 9.1 The Board and the Tribe may terminate this Agreement in whole or in part, at any time, by mutual agreement.
- 9.2 Should the Tribe elect to discontinue its retail sales of liquor, it may terminate this Agreement at any time by providing written notice to the Board.
- 9.3 Upon termination of this Agreement, the Board may buy back from the Tribe inventory purchased from the Board remaining in the Tribe's possession at a mutually agreed upon price.

## **10. Assignment**

- 10.1 This Agreement shall inure to the benefit of and be binding upon the parties named herein and upon their successors in interest. Neither this Agreement, nor any claim arising under this Agreement, shall be transferred or assigned by the Tribe without prior written consent of the Board. Upon written request from the Tribe, the Board may authorize the assignment of this Agreement.

## **11. More Favorable Terms**

- 11.1 If, at any time after the effective date of this Agreement, the Board enters into an agreement, compact, or consent decree with any other federally recognized Indian tribe, of or relating to the sale of Liquor in Indian country which includes a "most favored nation" provision, then, upon the Tribe's request, this Agreement shall be amended to include such provision. A "most favored nation" provision is defined as language by which the Board agrees to accord the tribe the same favorable terms that are offered in later agreements with any other tribe. This shall not be construed to require that the Board offer the tribe the option to receive the same terms offered to every tribe, in the absence of a most favored nation provision in the Agreement.

## **12. Dispute Resolution**

- 12.1 The Tribe and the Board wish to prevent disagreements and violations of the agreement whenever possible, and to quickly and effectively resolve disagreements and violations when they arise by using the process outlined in Section 12.2 of this Agreement.
- 12.2 Neither party, nor officers acting on either party's behalf, may petition any court to enforce this Agreement unless (a) the dispute resolution process

described in this Section 12.2 has been followed in good faith to completion without successful resolution, or unless (b) the other party fails to enter into the dispute resolution process or terminates the process before its completion. Should a dispute arise between the parties upon an issue of compliance with the Agreement by either government, or by their officers, employees or agents, the parties shall attempt to resolve the dispute through the following dispute resolution process:

- 12.2.1 Either party may invoke the dispute resolution process by notifying the other, in writing, of its intent to do so. The notice shall set out the issues in dispute and the notifying party's position on each issue.
- 12.2.2 The first stage of the process shall include a face-to-face meeting between representatives of the two governments to attempt to resolve the dispute by negotiation. The meeting shall be convened within thirty (30) days of the date of the written notice described in Section 12.2.1. The representatives of each government shall come to the meeting with the authority to settle the dispute.
- 12.2.3 If the parties are unable to resolve the dispute within sixty (60) days of the date of the written notice, the parties shall engage the services of a mutually-agreed upon qualified mediator to assist them in attempting to negotiate the dispute. Cost for the mediator shall be borne equally between the disputing parties.
- 12.2.4 The parties shall pursue the mediation process in good faith until the dispute is resolved or until the mediator determines that the parties are not able to resolve the dispute. If the parties cannot agree on a format for the mediation process, the format shall be that directed by the mediator. If the dispute is resolved, that resolution shall be memorialized by the mediator and shall bind the parties.
- 12.2.5 If any party terminates the process before completion, or if the mediator determines that the dispute cannot be resolved in the mediation process, or if the dispute is not resolved within one hundred and twenty (120) days of the date the mediator is selected, either party may initiate binding arbitration proceedings under the rules of the American Arbitration Association ("AAA"), but the arbitration need not be administered by AAA. If the arbitrator determines that a party is in violation of a material provision of this Agreement, and such violation is not or cannot be cured within thirty (30) days of the arbitrator's decision, then the other party may terminate this Agreement with sixty (60) days written notice served in accordance with 12.2.6.

12.2.6 Notices shall be given as follows:

Tribe:	Chairman Kalispel Tribe of Indians P.O. Box 39 Usk, WA 99180	With a copy to: CFO Kalispel Tribal Economic Authority 100 N. Hayford Road Airway Heights, WA 99001
Board:	Board Chair Washington State Liquor Control Board P.O. Box 43076 Olympia, WA 98504-3076	Administrative Director Washington State Liquor Control Board P.O. Box 43080 Olympia, WA 98504

12.3 This Agreement shall remain in effect unless the parties mutually agree in writing that it should be terminated or superseded by a new agreement between the parties, or unless it is earlier terminated pursuant to Section 12.2.5.

12.4 In any action filed by a third party challenging either the Tribe's or the Board's authority to enter into or enforce this Agreement, the Tribe and the Board each agree to support the Agreement and defend their authority to enter into and implement this Agreement.

12.5 Nothing in the Agreement is or may be deemed to be a waiver of either party's sovereign immunity from suit, which immunity is expressly asserted. Notwithstanding the foregoing, the parties hereby expressly consent to suit in Washington State court only for the purpose of (a) enforcing the agreement to arbitrate disputes or (b) enforcing an arbitration award consistent with this Agreement.

### **13. Sovereign Immunity**

13.1 Except as stated in Section 12, nothing in this Agreement shall be construed as a waiver, in whole or in part, of either party's sovereign immunity.

### **14. Integration**

14.1 This Agreement and any attachments contain the entire agreement between the parties.

**15. Modification**

15.1 Any modification of this Agreement must be in writing, in the form of a mutually agreed upon written amendment to this Agreement and signed by personnel authorized to bind each of the parties.

**16. Severability**

16.1 The provisions of this contract are intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the validity of the remainder of the contract.

**17. Assurances**

17.1 The Board and the Tribe agree that all activity pursuant to this Agreement will be in accordance with all applicable current federal, state and local laws, rules, and regulations.

**18. Effect of Federal Law**

18.1 Nothing in this Agreement is intended or shall be construed to modify the application and effect of federal law on sales of Liquor by the Tribe, including, but not limited to, any tax or regulatory exemptions that may exist.

This Agreement shall begin upon on signature of all parties as provided below.

**WASHINGTON STATE  
LIQUOR CONTROL BOARD**

**KALISPEL TRIBE OF INDIANS**

Sharon Foster  
Sharon Foster, Board Chair

Glen Nenema  
Glen Nenema, Chairman

11-1-2010  
Date

11-2-10  
Date

Ruthann Kurose  
Ruthann Kurose, Board Member

11/1/2010  
Date

**APPROVED AS TO FORM:**

**WSLCB CONTRACTS MANAGER**

Approved by E: Mail  
Mary M. Tennyson  
Sr. Assistant Attorney General

James Lunsford  
James Lunsford  
Contracts, Procurement & Support  
Services Manager

Date

11-1-2010  
Date

## **Attachment A**

### Special Order Process

Special Orders should be submitted on the Special Order electronic form by email, if possible. Please send an email to the Special Order Buyer ([sob@liq.wa.gov](mailto:sob@liq.wa.gov)) to get the form template and instructions.

If you do not have email, contact the Special Order Buyer by phone at (360) 664-1669 and CIB-4 pamphlets will be mailed to you to be filled out and returned to the mailing address found on the form.

If a spirituous Liquor, wine or beer is not listed in the "Official Retail Price List," but is available for sale within the continental United States and over four percent alcohol by weight, the Liquor Control Board's Special Order Buyer can place a special order in case lots only. Beverages from outside the U.S. must be available from a U.S. importer.

Individual distillers, wineries, or breweries may refuse to sell their product through the Board because of marketing agreements or quantity ordered. If your order is rejected, you will be advised.

Allow six to eight weeks for delivery. Delays may occur with the supplier or transportation. After eight weeks, please contact the Special Order Buyer for the status of your order.

If you would like pricing of an item before ordering, mark the special order request form for PRICE REQUEST ONLY. You will receive a price quote by email or mail if you do not have a computer. If you wish to order the item, indicate the number of cases you would like to order and return the quote form via email/mail.

#### **TO COMPLETE THE SPECIAL ORDER REQUEST FORM:**

1. Indicate ORDER or PRICE REQUEST ONLY.
2. Indicate number of cases and bottle size.
3. Complete brand name and type. (Products are researched by brand name only)
4. Brand codes must be used if available, when using brand codes you must also indicate the name of the product.
5. Indicate the name of the supplier or U.S. importer, if known.
6. Store number and address must be filled in for all Special Orders.
7. Customer Information is not required for Tribal special orders.
8. On the electronic form there is a space for comments. Please use this area for any additional information.

If you have questions regarding Special Orders contact the Special Order Buyer:  
(360) 664-1669 or [sob@liq.wa.gov](mailto:sob@liq.wa.gov).

## **Attachment B**

### Tribal Tax Refund (TTR) Process

#### **Procedure to Request Tribal Tax Refund**

The original intent of the Tribal agreement was to give Tribes the ability to resell Liquor to retail Customers as an independent retailer. Unlike State Liquor Stores and Contract Liquor Stores, Tribal stores purchase their inventory from the Board. Taxes are collected by the Board at the point of sale to the Tribe. This agreement worked well to ensure adequate taxes were collected.

With the advent of Tribally owned casinos, a new opportunity presented itself for the Tribe which already had a retail Liquor Store. The Board assigned the Tribe's casino to the Tribe's retail Liquor store to purchase product needed by the casino for sale to its customers, thus allowing the Tribe to "resell" Liquor to the restaurant/bar licensee (casino). The Licensee price is fixed by RCW 66.24.440 and tax structure governed by RCW 82.08.150, creating a disparity between what the Tribal store pays in taxes when it purchases the product from the Board, and what it collects from its casino when the casino purchases product from the Tribe's retail Liquor Store.

This system was developed to issue a credit memo to the Tribe for the difference between taxes paid to the Board and taxes recouped from the Licensee (casino).

Submitting requests is voluntary by the Tribe.

#### **Position:**

**WSLCB Merchandise  
Accounting**

#### **Action:**

1. Will provide each eligible Tribe:
  - a. Computer disc containing TTR.xls template
  - b. Sample template illustrating data entry points (TTR Worksheet)
  - c. Process chart for the Tribal Tax Refund (TTR Request Process)
  
2. Records sales to licensee (as assigned by the WSLCB) in Excel spreadsheet, TTR.xls, including the following information:
  - a. Store Number
  - b. Tribe Name
  - c. Reporting Month
  - d. Date of sale (from register receipt or tape)

#### **Tribal Designee**

- e. Quantity by Brand Code
- f. Licensee Unit Price in effect at point of sale
- g. Name of person, including e-mail address completing the worksheet

(See TTR Worksheet)

- 3. Scan corresponding original sales receipts into an electronic form suitable for e-mail (published in pdf format) to accompany each request.
- 4. Each request will be for the period of no more than one calendar month.
- 5. Requests must be sent via e-mail to [MerchAcct@liq.wa.gov](mailto:MerchAcct@liq.wa.gov) and received by the WSLCB no later than forty-five (45) days after the last calendar day of the month for which the refund is requested.
- 6. Issues a credit memo to the Tribe which can be applied to subsequent invoice payments.

**WSLCB Merchandise Accounting**

**Relevant Laws and Other Resources**

**RCW 82.08.150** (Applicable to Liquor Taxes)

**RCW 66.24.440** (Applicable to Licensee Pricing)

**Contact**

For additional information about this procedure, contact the WSLCB Merchandise Accounting Supervisor in the Financial Division (360) 664-1680 or [MerchAcct@liq.wa.gov](mailto:MerchAcct@liq.wa.gov) .

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### Tribal Tax Refund (TTR) Request Process

