



Notice to Businesses Operating on Oneida Nation Land

On March 4, 2014, the United States District Court, Northern District of New York in *State of New York v. Sally Jewell, Secretary, United States Department of the Interior and Oneida Nation of New York* issued a ruling ratifying the *Settlement Agreement by the Oneida Nation, the State of New York, the County of Madison and the County of Oneida* dated May 6, 2013 (the “Settlement Agreement”). A complete copy of the Settlement Agreement is available [here](#).

Pursuant to the Settlement Agreement, Oneida Nation excise, fuel, sales, use and occupancy taxes, and Nation-imposed minimum cigarette pricing, apply to the sale of cigarettes, fuel, goods, services or occupancy on Nation Land in lieu of the corresponding State or local excise, fuel, sales, use, occupancy or bed taxes, on the same terms and subject to the same definitions and exemptions as such State and/or local taxes. Oneida Nation taxes and minimum cigarette pricing apply to all affected taxpayers operating on the parcels identified in Exhibit A of the Settlement Agreement titled *List of Lands to be Acquired in Trust* and on parcels that the Nation has re-acquired and designated as Nation Land pursuant to the Settlement Agreement. Information regarding reacquired Nation Land parcels is available [here](#).

For businesses operating on Oneida Nation Land, compliance with Nation tax requirements generally will fulfill their obligations for the corresponding State and local taxes for any transactions taking place on Nation Land. If a business makes sales and deliveries only on Nation Land, that business no longer needs to be registered as a sales tax vendor with the Department of Taxation and Finance. A business can discontinue its registration as a sales tax vendor with New York State by filing a final sales tax return and surrendering or destroying its Certificate of Authority to formally close out its New York State sales tax account. If the business chooses to maintain its Certificate of Authority, then it must continue to file sales tax returns, even if there have been no sales subject to New York State sales tax, or be subject to penalties for failure to file those returns.

If a business makes sales and deliveries to locations in New York State outside of Nation Land, it must be registered and the taxes on those sales subject to New York State and local taxes must be collected and remitted on its New York State tax returns. If a business has locations within New York State that are outside Nation Land, it must continue to comply with State and local taxes for those locations. If a business has prepaid any New York State or local taxes, it may be entitled to a refund of those taxes if the retail transaction takes place on Nation Land. To claim a refund of taxes paid, contact the Department at (518) 591-3077.

Businesses operating on Nation Land should keep detailed records of every transaction, the amounts paid, charged, or due on each transaction, and the taxes due, if any. Keeping good records of business operations will help to document compliance with Nation and New York State tax obligations and requirements.

NOTE: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.