

TIMBER YIELD TAX

| 840.0070 **Logging by Indians.** Indians logging timber on Indian reservations are not liable for the tax. Neither are Indian organizations or associations comprised entirely of Indians logging timber on a reservation liable therefor.

An "Indian" is any person of Indian descent who is entitled to receive services as an Indian from the U.S. Department of the Interior. An "Indian organization" includes Indian tribes and tribal organizations, partnerships, all whose members are Indians, and corporations organized under tribal authority and wholly owned by Indians. C 6/29/78.

