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Treasury Department

Office of Internal Revenue [letterhead]

Washington June23rd 1864

Sir

Your letter of June 13th in relation to your liability to a license tax under the excise law, has been received.

It would seem from your statement that you are an Indian of the Ottawa tribe residing upon the Territory reserve and secured to said tribe by treaty with the United States; said Ottawa’s having a tribal organization and jurisdiction within the limits of said reserve, independent of the United States, except so far as such independence is limited by the terms of the treaties now in force.

It was decided in a case involving

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somewhat similar principles that the general laws of the United States did not extend to and operate in territory reserved for the use of the Indian tribes settled in Kansas under treaties with the United States unless it was so specially provided by such laws; that the law of July 1st 1862, or excise law, applied to the States and territories only, and not to Indians belonging to tribes residing on reserves secured to them in Kansas by treaty; that the excise act of July 1st 1862, and its amendments, contained no special provision extending its cognisance to the Indian residents of those reserves.

It follows, therefore, that the Ottawas of Kansas, who still maintain their tribal relation, and reside upon their reserves, may do business without being required to pay license imposed there for by the excise law.

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Whether you are exempt or not from the license tax depends upon the fact, whether you can claim the privileges belonging to the members of the Ottawa tribe, as a member of that tribe and a resident of a reserve, prosecuting your business within its constituted limits. If you are a member of such tribe, prosecuting your business within such limits, you are exempt from the tax, otherwise you are subject to the tax as other residents of the state of Kansas

Very Respectfully

E A Rollins

Acting Commissioner

John T Jones Esq

Ottawa

Kansas

P. N. W.