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SUPREME COURT
OF THE STATE OF WASHINGTON

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AUTOMOTIVE UNITED TRADES
ORGANIZATION,

Appellant,

v.

The STATE OF WASHINGTON; JAY
INSLEE, in his official capacity as
Governor of the State of Washington;
PAT KOHLER, in her official capacity
as Director of the Washington State
Department of Licensing,

Respondents.

No. 89734-4

SECOND
STATEMENT OF
ADDITIONAL
AUTHORITIES

COMES NOW appellant Automotive United Trades Organization
and submits the following additional authorities to the Court pursuant to
RAP 10.8 pertaining to questions from the Court during oral argument:

- *Okla. Tax Comm'n v. Chickasaw Nation*, 515 U.S. 450, 458-60, 115 S. Ct. 2214, 132 L.Ed.2d 400 (1995) (Supreme Court determines if state tax is assessed against tribal members for activities conducted or property used on tribal lands by examining legal incidence of tax as the "dispositive question," rejecting economic incidence analysis);
- *Wagon v. Prarie Band Potawatomi Nation*, 546 U.S. 95, 108-10, 126 S. Ct. 676, 163 L.Ed.2d 429 (2005) (Court rejects economic incidence of fuel tax as basis for assessing whether state tax was illegal imposed on tribe or their members);
- *Canteen Service Inc. v. State*, 83 Wn.2d 761, 522 P.2d 847 (1974) (Washington tax policy looks to legal incidence of tax);

Second Statement of Additional Authorities - 1

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ORIGINAL

- *Tonasket v. State*, 84 Wn.2d 164, 180 525 P.2d 744 (1974), *appeal dismissed*, 420 U.S. 915 (1975) (Washington law recognizes propriety of shifting the legal incidence of a tax-cigarettes-from non-taxable tribes to buyers);
- *State v. Dep't of Fisheries v. De Watto Fish Co.*, 100 Wn.2d 568, 573-74, 674 P.2d 659 (1983) (shift of legal incidence of tax from non taxable to taxable party is not discriminatory);
- CP 455 (State's position is that there are no restrictions on the Legislature's ability to designate payments as refunds);
- BR 34, CP 590 (State's position is that dispute resolution provisions in compacts are exclusive means of addressing compact compliance issues; AUTO may not invoke compacts' dispute resolution mechanisms);
- CP 594, 600, 602-03, 607, 622, 624, 627, 632, 637, 641, 644, 653-54 (tribally-selected auditors do not offer opinions in audits on tribal compliance with terms of compacts).

DATED this 13th day of May, 2015.

Respectfully submitted,



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 Attorneys for Appellant Automotive United
 Trades Organization

DECLARATION OF SERVICE

On said day below, I emailed a courtesy copy and deposited with the U.S. Postal Service a true and accurate copy of the Second Statement of Additional Authorities in Supreme Court cause number 89734-4 to the following:

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<p>Bruce Didesch Didesch & Associates P.O. Box 1076 Mead, WA 99021 Sent by U.S. mail only</p>	

Original E-filed with:
Washington Supreme Court
Clerk's Office

I declare under penalty of perjury under the laws of the State of Washington and the United States that the foregoing is true and correct.

DATED this 13th day of May, 2015, at Seattle, Washington.



Roya Kolahi, Legal Assistant
Talmadge/Fitzpatrick/Tribe

OFFICE RECEPTIONIST, CLERK

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Subject: RE: Automotive United Trades Organization v. State of Washington Cause No. 89734-4

Received 5-13-2015

Supreme Court Clerk's Office

Please note that any pleading filed as an attachment to e-mail will be treated as the original. Therefore, if a filing is by e-mail attachment, it is not necessary to mail to the court the original of the document.

From: Roya Kolahi [mailto:Roya@tal-fitzlaw.com]
Sent: Wednesday, May 13, 2015 2:00 PM
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Cc: ericm@atg.wa.gov; Alicia.young@atg.wa.gov; renet@atg.wa.gov; paul.lawrence@pacificallawgroup.com; matthew.segal@pacificallawgroup.com; harrykorrell@dwt.com; calbright@kanjikatzen.com; aubrey.seffernick@millernash.com; Brie.Coyle@millernash.com; apolito.fabio@nisqually-nsn.gov; john.bell@puyalluptribe.com; lees@nelson-lees.com; smannakee@stillaguamish.com; pateus@aol.com; dhawkins@upperskagit.com; scottwheat@icloud.com
Subject: Automotive United Trades Organization v. State of Washington Cause No. 89734-4

Good Afternoon:

Attached please find the Second Statement of Additional Authorities in Supreme Court Cause No. 89734-4 for today's filing. Thank you.

Sincerely,

Roya Kolahi
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