

## Revenue Procedure 92-19

26 CFR 601.201: Rulings and Determination Letters.

(Also Part I, Sections 7701, 7871; 305.7701-1, 305.7871-1)

1992-1 Cumulative Bulletin 685; Revenue Procedure 92-19

March 16, 1992

### SECTION 1. PURPOSE

This revenue procedure adds the Tunica-Biloxi Indian Tribe of Louisiana to the list of Indian tribal entities representing Indian tribal governments (section 3.01 of Revenue Procedure 83-87, 1983-2 Cumulative Bulletin 606).

### SEC. 2. BACKGROUND

.01 Under section 7871 of the Internal Revenue Code, an Indian tribal government is treated as a state for certain enumerated federal tax purposes. Section 7701(a)(40) of the Code provides that "Indian tribal government" means the governing body of any tribe, band, community, village, or group of Indians, or (if applicable) Alaska Natives, that is determined by the Secretary, after consultation with the Secretary of the Interior, to exercise governmental functions. Under section 305.7701-1(a) of the Temporary Procedural and Administrative Tax Regulations under the Indian Tribal Governmental Tax Status Act of 1982, the designation of a governing body as an Indian tribal government is to be by revenue procedure.

.02 The fact that an Indian tribal entity represents an Indian tribal government does not mean that the tribe necessarily qualifies for a particular tax benefit. For example, if a tribal entity seeks exemption from excise taxes, [\*2] the entity must be able to demonstrate that the underlying transaction involves the exercise of an essential governmental function of the Indian tribal government.

### SEC. 3. ADDITION TO REV. PROC. 83-87 LIST OF INDIAN TRIBAL ENTITIES

Tunica-Biloxi Indian Tribe of Louisiana

### SEC. 4. EFFECT ON OTHER DOCUMENTS

Section 4 of Revenue Procedure 83-87, 1983-2 Cumulative Bulletin 606, is supplemented.

### SEC. 5. EFFECTIVE DATE

This revenue procedure is effective as of December 12, 1983, the date of the publication of Revenue Procedure 83-87.