No. 25-382

IN THE
Supreme Court of the United States

ALICIA STROBLE,
Petitioner,
v.

OKLAHOMA TAX COMMISSION,
Respondent.

On Petition for a Writ of Certiorari to the Supreme Court of Oklahoma

BRIEF OF THE SEMINOLE NATION OF OKLAHOMA AS AMICUS CURIAE IN SUPPORT OF THE PETITIONER

A. Daniel Woska
Counsel of Record
Valerie R. Devol
Joshua D. Wells
Nicholas D. Richardson
DEVOL & ASSOCIATES
15205 Traditions Lake Pkwy
Edmond, OK 73013
dwoska@devollaw.com
Attorney General
The Great Seminole Nation of Oklahoma

Counsel for Amicus Curiae
The Great Seminole Nation of Oklahoma

QUESTION PRESENTED

Whether Oklahoma may tax the income of a Muscogee (Creek) Nation Member who lives and works within the Muscogee (Creek) Reservation that *McGirt v. Oklahoma*, 591 U.S. 894 (2020), held remains Indian country.

RELATED PROCEEDINGS

Oklahoma Supreme Court:

Stroble v. Oklahoma Tax Commission, No. 2025 OK 48 (July 1, 2025)

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OPINIONS BELOW

The opinion of the Oklahoma Supreme Court is reported at 2025 OK 48 and reproduced at PET. APP. 1a. The order of the Oklahoma Tax Commission is unpublished and reproduced at PET. APP. 127a.

JURISDICTION

The Oklahoma Supreme Court entered judgment on July 1, 2025. This Court has jurisdiction under 28 U.S.C. § 1257(a).

STATUTORY PROVISION INVOLVED

18 U.S.C. § 1151(a) provides:

Except as otherwise provided in sections 1154 and 1156 of this title, the term "Indian country", as used in this chapter, means (a) all land within the limits of any Indian reservation under the jurisdiction of the United States Government, notwithstanding the issuance of any patent, and, including rights-of-way running through the reservation.

INTEREST OF AMICUS CURIAE

The Seminole Nation of Oklahoma ("Seminole Nation" or "Nation")[1] is a federally recognized

[1] This brief, written by the Nation's Attorney General, spotlights federal tax-preemption doctrine. No party's counsel authored it, and no monetary contribution was made beyond the Nation. SUP. CT. R. 37.6. In addition, all parties were notified of the Seminole Nation's intent to file this brief and have graciously consented to its filing.

sovereign Indian Tribe with over 18,000 enrolled Members. 87 FED. REG. 4636, 4639 (Jan. 28, 2022). Its reservation, affirmed as Indian country after *McGirt*, covers Seminole County and surrounding areas. *See, Grayson v. State,* 485 P.3d 250, 254 (Okla. Crim. App. 2021) (ruling that *McGirt* applies to the Seminole Nation and affirms the Nation as "Indian Country"). Treaties of 1856 and 1866 promised these lands as a permanent homeland under federal protection. *See*, Treaty With Creeks and Seminoles, Aug. 7, 1856, U.S.–Creek & Seminole, art. III, 11 Stat. 699;, and Treaty with the Seminole, Mar. 21, 1866, U.S.-Seminole, art. III, 14 Stat. 755; *see also*, *State v. Brester,* 531 P.3d 125 (Okla. Crim. App. 2023).

Since *McGirt*, multiple Seminole Members have protested OTC denials of income-tax exemptions

under OKLA. ADMIN. CODE § 710:50-15-2 (2003), and hundreds of Seminole people employed by the Seminole Nation alone, without mentioning those employed by other exempt entities, are directly and/or indirectly impacted by these denials. These denials withhold millions in refunds and undermine the Seminole Nation's $40 million annual budget, which funds health services, schools, and roads, including many services the State does not replicate or provide for the Seminole people.

SUMMARY OF ARGUMENT

The petition shows the decision below defies federal tax law. This brief sharpens the focus on this Court's ***categorical tax-preemption rule***—a *per se* bar against state income taxes on reservation Indians absent "unmistakably clear" congressional consent.

I. For half a century, *McClanahan* and *Sac & Fox Nation* have declared: States ***cannot*** tax Tribal

Members' income earned in Indian country. The rule is not balancing—it is ***absolute***. 18 U.S.C. §1151 governs taxation; fee title is irrelevant; and Congress has never authorized the State of Oklahoma's ("Oklahoma" or "the State") tax. The decision below sidesteps every pillar, ignoring treaty promises, federal supremacy, and administrative realities.

II. The ruling clashes with federal circuit courts that enforce tax immunity.

III. The stakes are immense: Oklahoma extracts $200 million annually from Tribal lands. Exemptions would return millions of dollars to the Seminole people, sustaining communities the State leaves underserved.

IV. This case, with clean facts and a pure tax question, is the perfect vehicle to address this issue.

ARGUMENT

I. The Decision Below Flouts This Court's Categorical Tax-Preemption Rule

The petition (at 12–18) exposes the ruling's defiance of federal tax immunity. This brief traces the categorical rule—its text, logic, and unyielding application—revealing why the decision below cannot stand, especially when it overlooks treaty obligations and federal supremacy.

A. The Rule Is Categorical: States Lack Power to Tax Reservation Indians' Income Absent "Unmistakably Clear" Congressional Authorization

In *McClanahan*, Arizona tried to tax a Navajo Member's income earned on the Navajo Reservation—land plainly Indian country under § 1151. *McClanahan v. State Tax Commission of Arizona,* 411 U.S. 164, 165-66 (1973). The Court's response was straightforward and firm:

> However relevant the land-income distinction may be in other contexts, it is plainly irrelevant when, as here, the tax is resisted because the State is totally lacking in jurisdiction over both the people

> and the lands it seeks to tax. In such a situation, the State has no more jurisdiction to reach income generated on reservation lands than to tax the land itself.

Id. at 181. The Court went on to hold that Arizona's tax was unequivocally preempted. *Id.*

Two decades on, *Sac & Fox Nation* brought the rule home to Oklahoma. *Oklahoma Tax Comm'n v. Sac & Fox Nation*, 508 U.S. 114 (1993). The State aimed to impose vehicle and income taxes on Sac & Fox Members living and working on their reservation. This Court struck these taxes down:

> Absent explicit congressional direction to the contrary, we presume against a State's having the jurisdiction to tax within Indian country, whether the particular territory consists of a formal or informal reservation, allotted lands, or dependent Indian communities.

Id. at 128. No consent from Congress meant, and continues to mean, no taxation.

This is not a balancing act. *County of Yakima* made that clear:

> In the area of state taxation, however, Chief Justice Marshall's observation that "the power to tax involves the power to destroy," *McCulloch v. Maryland*, 17 U.S. (4 Wheat.) 316, 431, 4 L.Ed. 579 (1819), has counseled a more categorical approach: "[A]bsent cession of jurisdiction or other federal statutes permitting it," we have held, a State is without power to tax reservation lands and reservations Indians.

County of Yakima v. Confederated Tribes and Bands of Yakima Indian Nation, 502 U.S. 251, 266 (1992) (quoting *Mescalero Apache Tribe v. Jones*, 411 U.S. 145, 148 (1973)). The *Bracker* test may apply when evaluating whether states can impose taxes on non-Native Americans for activities within Indian Country, but if the economic burden of a state tax ultimately falls on Tribal Members themselves within Indian Country, federal law preempts it without

requiring any such balancing. *Oklahoma Tax Comm'n v. Chickasaw Nation*, 515 U.S. 450, 458–59 (1995); see also *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 142 (1980).

The key inquiry is crisp: "Who bears the legal incidence of the tax?" *Chickasaw Nation,* 515 U.S. at 458. In *Montana v. Blackfeet Tribe*, this Court required an "explicit expression" of congressional intent to allow such taxes. *Montana v. Blackfeet Tribe of Indians*, 471 U.S. 759, 769, (1985). As such, the silence from Congress seals this argument against the State.

In *Oklahoma Tax Commission v. Chickasaw Nation*, this Court reinforced the rule's rigor: If the legal incidence of a tax rests on a Tribe or its members for activities inside Indian Country, that tax ***cannot*** be enforced absent clear congressional authorization. *Chickasaw Nation*, 515 U.S. at 458. The OTC's tax on

Stroble's income—earned on the Muscogee Reservation—falls squarely on a Tribal Member, triggering this long-held preemption.

This framework establishes two significant barriers that prevent states from exercising regulatory authority over Tribes or their Members within reservation lands. *Bracker*, 448 U.S. at 142. These are not mere procedural hurdles; they are essential safeguards, grounded in centuries of treaties, historical precedents, and principles of justice, that preserve Native self-determination.

First, state efforts to impose regulations or taxes on Tribal lands may be preempted by federal law. *Id.* at 143. The federal government has entered into agreements and enacted statutes that govern these matters, thereby excluding state intervention. *Id.*

Second, and equally vital, state involvement in Tribal matters infringes upon the core of Native

sovereignty: the right of Indians in Indian Country to establish their own laws and govern accordingly. *Id.* at 144. Federally recognized Tribes are not subordinate jurisdictions like counties or municipalities under state oversight; rather, they are distinct entities entitled to pursue their own course, shielded from external actions that could diminish their cultural heritage, traditions, and self-determination. *Tunica-Biloxi Tribe of La. v. United States.*, 577 F. Supp. 2d 382, 388 (D.D.C. 2008) (noting that the United States Congress has long established a "major national goal" of Tribal "self-determination.") Permitting states to exercise such authority would contravene the commitments made to Native peoples. It would undermine their established autonomy, facilitate potential overreach, and disregard the historical reality that Tribes exercised self-governance well before the formation of states.

Brendale v. Confederated Tribes and Bands of the Yakima Indian Nation, 492 U.S. 408, 451 (1989). Accordingly, state jurisdiction ***must*** be precluded in Indian country to enable Tribes to prosper under their own governance.

Indian Tribes stand as "separate sovereigns pre-existing the Constitution," *Santa Clara Pueblo v. Martinez*, 436 U.S. 49, 56 (1978), wielding inherent sovereign authority over their members and territories from time immemorial. *Okla. Tax Comm'n v. Citizen Band Potawatomi Indian Tribe*, 498 U.S. 505, 509 (1991). This enduring sovereignty persists undiminished, even in the wake of the United States' formation. *Montana*, 471 U.S. at 764.

With the adoption of the U.S. Constitution, the President's treaty-making role under Article II gradually waned, giving way to Congress's expanding authority under Article I. Tribes thus fell under

Congress's plenary power, granting it the unilateral right to negotiate, alter, or outright abrogate treaties. Yet, as codified in THE INDIAN APPROPRIATIONS ACT OF 1871, 25 U.S.C. § 71:

> No Indian nation or tribe within the territory of the United States shall be acknowledged or recognized as an independent nation, tribe, or power with whom the United States may contract by treaty; but no obligation of any treaty lawfully made and ratified with any such Indian nation or tribe prior to March third, eighteen hundred and seventy-one, shall be hereby invalidated or impaired.

Id. Absent explicit congressional directive to the contrary, these pre-1871 treaties endure as the "supreme Law of the Land." *McGirt v. Oklahoma*, 591 U.S. 894, 903 (2020) (quoting U.S. Const. art. VI, cl. 2).

In the present case, Oklahoma has no interests at stake, as this case involves a Tribal Member, deriving income from work performed for a sovereign Tribe on land this Court has already ruled is under the

authority of ***her*** sovereign Tribe. Or, as Cohen's Handbook succinctly summarizes:

> Tribal members in Indian country are immune from a variety of state taxes, including . . . net income taxes.

COHEN'S HANDBOOK OF FEDERAL INDIAN LAW § 8.03[b], at 697 (Nell Jessup Newton ed., 2012). As such, the balancing test that *Bracker* went on to propose has no bearing on the facts before this Court. *Williams v. Lee*, 358 U.S. 217, 220 (1959), (Holding it is "[t]he right of reservation Indians to make their own laws and be ruled by them.").

B. Section 1151 Applies to Civil Taxation; Fee Status Is Irrelevant; and No Congressional Authorization Exists

Three pillars support the rule. The decision by the Oklahoma Supreme Court erodes each one.

First, ***18 U.S.C. § 1151 defines Indian country for taxation***. Though rooted in criminal law, it "generally applies as well to questions of civil

jurisdiction." *DeCoteau v. Dist. Cnty. Ct. for Tenth Jud. Dist.*, 420 U.S. 425, 427 n.2 (1975). This Court has since applied it for fifty (50) years in tax disputes. *McClanahan*, 411 U.S. at 165; *Sac & Fox Nation*, 508 U.S. at 123.

When *McGirt* confirmed the Muscogee Reservation qualifies as Indian Country under § 1151(a), this Court anticipated civil ripple effects:

> …many federal civil laws…borrow from § 1151 when defining the scope of Indian country.

McGirt, 591 U.S. at 930. The recognition that federally recognized Tribes have the right, pursuant to their treaties with the United States and federal laws, to self-determination over their people on their lands is not new or revolutionary as the State would ask the Court to believe, and post-*McGirt*, these rights have not been diminished.

Second, ***fee title is no barrier***. Section 1151(a) covers "all land within the limits of any Indian

reservation . . . notwithstanding the issuance of any patent." 18 U.S.C. § 1151(a). *McGirt* put it plainly:

> Once a block of land is set aside for an Indian reservation and no matter what happens to the title of individual plots within the area, the entire block retains its reservation status until Congress explicitly indicates otherwise.

McGirt, 591 U.S. at 914 (quoting *Solem v. Bartlett*, 465 U.S. 463, 470 (1984)). This Court's holding in *Seymour* dismisses any argument tied to fee ownership: reservation status does not depend upon the ownership of particular parcels of land. *Seymour v. Superintendent of Washington State Penitentiary*, 368 U.S. 351, 357-58. *Moe* upholds immunity for Indians on "fee patented" lands. *Moe v. Confederated Salish & Kootenai Tribes of the Flathead Reservation*, 425 U.S. 463, 477-79 (1976).

The OTC's insistence on federally owned "formal" reservations flies in the face of *Celestine* as well, which held that alienation does not dissolve the reservation.

United States v. Celestine, 215 U.S. 278, 285 (1909). *Celestine* held that when a reservation is established by treaty, the fact that a patent with full covenants of warranty may have issued to an Indian for land allotted to him does not affect the status of the reservation. *Id.* at 286-287. Fee title changes nothing—the reservation endures.

Third, ***Congress has stayed silent***. Oklahoma cites no statute granting it authority to tax reservation Indians' income. As noted above, the 1906 ENABLING ACT and allotment statutes provided none. *Sac & Fox Nation*, 508 U.S. at 125–26. The rule demands "unmistakably clear" intent. *Blackfeet Tribe*, 471 U.S. at 765. Without it, the tax fails. *Id. See also*, *Bracker*, 448 U.S. at 143-44, (ambiguities in federal law are construed in favor of the Tribe, and preemption does not require an expression or congressional statement).

The diminution of Tribal authority over alienated reservation land is not a surrender of the tax exemption attached to the land prior to its alienation. This is so because the Tribe does have diminished capacity to regulate reservation lands owned by non-Indians. *Montana v. United States*, 450 U.S. 544 (1981). But the case before us is not about Tribal regulation of non-Indians. This is a different, deep-seated presumption in the Supreme Court's case law: Congress has not acted through the General Allotment Act or otherwise to change this presumption.

The threshold question courts must ask is "who bears the legal incidence of a tax." *Chickasaw Nation*, 515 U.S. at 458. What this formulation makes clear is that the relevant inquiry occurs in the present tense: Who bears the legal incidence of the tax today? In our case, the relevant parcel of reservation land is

presently held by Stroble, a Creek Member who works and lives in what this Court has defined as Indian Country.

C. The Oklahoma Supreme Court Offered No Plausible Basis to Evade These Tax Precedents

The decision below clutches at three defenses. Each crumbles under scrutiny.

First, it confines *McGirt* to the Major Crimes Act ("MCA"). But *McGirt* parsed § 1151(a)'s "plain terms," not the MCA. *McGirt,* 591 U.S. at 907. This Court flagged and acknowledges *McGirt's* civil implications: "many federal civil laws…borrow from § 1151." *Id*. at 930. In fact, the dissent fully grasped the scope of the *McGirt* ruling, stating the decision "will have significant consequences for civil and regulatory law." *Id*. at 966 (Roberts, C.J., dissenting).

The Oklahoma Supreme Court has even recognized *McGirt's* impact on civil matters in *Milne*

v. Hudson. 519 P.3d 511, 513-14 (Okla. 2022) (noting that *McGirt* "necessarily expands the law we may consider and apply in cases raising Indian Country issues"). Even more damning, in the present litigation, the OTC itself conceded that *McGirt* "applies to civil tax matters" before reversing course. OTC Br. at 12, No. 120,806 (Okla. Mar. 2023). This Court should not reward such inconsistency.

Second, *Sherrill* offers no cover. *Sherrill* rejected "unilateral" revival of sovereignty over "abandoned" lands. *City of Sherrill v. Oneida Indian Nation of N.Y.*, 544 U.S. 197, 203, 219 (2005). The Seminole Nation, like the Muscogee (Creek) Nation, never abandoned its treaty-promised homeland. *See generally, McGirt*, 591 U.S. at 906-913. Like the Muscogee (Creek) Nation, the Seminole Nation has, in the intervening years since allotment, "ratified a new constitution and established three separate branches of

government…led by a democratically elected Principal Chief, [Sena Yesslith], Assistant Chief, [Sheila Harjo], and [General] Council." *Id.* at 911-914. In addition, alienability alone does not invite taxation. *Keweenaw Bay v. Naftaly*, 452 F.3d 514, 533 (6th Cir. 2006).

Third, retroactivity is non-negotiable. Federal rulings apply retroactively to open claims. *Harper v. Va. Dep't of Taxation*, 509 U.S. 86 (1993).

> When this Court applies a rule of federal law to the parties before it, that rule is the controlling interpretation of federal law and must be given full retroactive effect in all cases still open on direct review and as to all events, regardless of whether such events predate or postdate our announcement of the rule.

Id. at 97. Oklahoma courts have agreed. In *Strelecki*, the Oklahoma Supreme Court compelled the OTC to issue refunds by overruling its prior denials and mandating retroactive application of this Court's ruling in *Davis v. Michigan Dep't of Treasury*, 489 U.S.

803; *Strelecki v. Oklahoma Tax Commission*, 872 P.2d 910, 922 (Okla. 1993).

The Oklahoma Supreme Court's ruling also overlooks treaty law. The Seminole Nation's 1856 and 1866 Treaties mirror the Muscogee (Creek) Nation's Treaties in many ways. In fact, the Seminole Nation and the Muscogee (Creek) Nation were both parties to the Treaty of 1856 which pledged both homelands under federal protection. Treaty With Creeks and Seminoles, Aug. 7, 1856, U.S.–Creek & Seminole, art. III, 11 Stat. 699; *see also*, U.S. Const. art. VI, cl. 2. (establishing the Constitution, federal laws, and treaties as the "supreme Law of the Land"). The treaties between the Seminole Nation and the United States repeatedly promised to preserve and protect the Seminole Nation's right of self-government and territorial immunity from state laws as well as those of the Creek Nation. *See* TREATY OF 1832, art. 14, 7

Stat. 368 ("nor shall any State or Territory ever have a right to pass laws for the government of such Indians, but they shall be allowed to govern themselves"); *see also*, Treaty With Creeks and Seminoles, Aug. 7, 1856, U.S.–Creek & Seminole, art. III, 11 Stat. 699; and Treaty with the Seminole, Mar. 21, 1866, U.S.-Seminole, art. III, 14 Stat. 755. The State of Oklahoma has no similar treaty with the United States but rather is subject to such treaties as the federal government is inclined to enter with other sovereign entities such as the Seminole Nation. State taxes infringe on this supremacy of governance fought for militarily and negotiated for in good faith by the Seminole Nation prior to the existence of the State of Oklahoma.

Finally, administrative fallout: The OTC ***initially granted*** Creek exemptions post-*McGirt*, then ***reversed course***—denying identical claims and

forcing Members from multiple Tribes into appeals and audits. Certiorari would restore clarity.[2]

II. The Decision Below Creates a Conflict of Tax Authority

The ruling shatters federal tax uniformity. Three circuits have enforced immunity against state taxes on Indians who work and live in Indian Country:

- Sixth Circuit: In *Keweenaw Bay Indian Community v. Rising,* the court struck down Michigan's wage tax on Tribal employees, holding that the State's tax is preempted by federal law. *Keweenaw*

[2] Oklahoma Tax Comm'n, *Report of Potential Impact of McGirt v. Oklahoma*, p. 8 (2020) ("McGirt plainly held that the Creek Reservation... remains intact today.... Therefore, the provisions of Oklahoma Administrative Code § 710:50-15-2 now apply in all lands within the Reservation boundaries.") (Pet. 23-24). *See, e.g.,* OTC Order T-121-014-S (Oct. 4, 2022) (denying Stroble) (Pet. App. 127a).

Bay Indian Community v. Rising, 477 F.3d 881, 891 (6th Cir. 2007).

- Seventh Circuit: In *Lac Courte Oreilles Band of Lake Superior Chippewa Indians v. Evers*, the Seventh Circuit Court of Appeals held that Wisconsin cannot tax lands on four Ojibwe reservations (Bad River, Lac Courte Oreilles, Lac du Flambeau, and Red Cliff) owned by Tribal Members, even if those parcels were once sold to non-Indians and later reacquired. The court reversed the district court, emphasizing that the 1854 Treaty with the Chippewa promises permanent, tax-free homes, and Congress has never expressly authorized state taxation or abrogated the treaty. *Lac Courte Oreilles Band of Lake Superior Chippewa Indians v. Evers,* 46 F.4th 552 (7th Cir. 2022).

- Seventh Circuit: In a 2020 ruling, the Seventh Circuit Court of Appeals held that the Oneida

Reservation in Wisconsin, established by the 1838 Treaty with the Oneida, 7 Stat. 566, remains intact and undiminished by allotment under the Dawes Act (1887), Burke Act (1906), or related statutes, reversing the district court. *Oneida Nation v. Vill. of Hobart*, 968 F.3d 664 (7th Cir. 2020). Applying *Solem v. Bartlett*, 465 U.S. 463 (1984), and reinforced by *McGirt v. Oklahoma,* 591 U.S. 894 (2020), the court found no clear congressional intent to diminish boundaries through statutory text, historical context, or subsequent events, rejecting incremental diminishment theories based on fee ownership by non-Indians. *Id.* At 675-677. Thus, the reservation is Indian country under 18 U.S.C. § 1151(a), barring the Village of Hobart from enforcing its special event ordinance on the Nation's Big Apple Fest. *Id.* at 686.

- Tenth Circuit: *Indian Country, U.S.A. v. Oklahoma Tax Commission*, the court barred

Oklahoma from taxing Tribal bingo operations, emphasizing that "absent cession of jurisdiction... a State is without power to tax reservation lands and reservation Indians." *Indian Country, U.S.A. v. Oklahoma Tax Commission,* 829 F.2d 967, 985 (10th Cir. 1987) (quoting *Sac & Fox Nation*).

- Tenth Circuit: *Muscogee (Creek) Nation v. Pruitt*, the court further reinforced Tribal taxing authority over non-Indians on reservation lands by applying the infringement barrier, a power Oklahoma now seeks to invert against Tribal Members. *Muscogee (Creek) Nation v. Pruitt*, 669 F.3d 1159, 1175 (10th Cir. 2012). The opinion in *Pruitt*, and its application of the infringement barrier, reiterated the "categorical bar" against state taxation of Indians for activity in ***their*** Indian country. *Id.* at 1171-1175.

Oklahoma's outlier rule invites inconsistent application of state tax laws while undermining national coherence in Indian tax law.

III. The Question Presented Is Exceptionally Important for Federal Tax Preemption and Tribal Fiscal Stability

Oklahoma draws over $200 million yearly from Tribal lands. Oklahoma Tax Commission, *Report of Potential Impact of McGirt v. Oklahoma*, 14–18 (2020). For the Five Tribes, annual losses could hit $72.7 million; one-time refunds, $218 million. *Id*. Seminole's share—proportionate to Members—exceeds an estimated $1.6 million annually in addition to $4.8 million in refunds.[3]

[3] The Seminole Nation's estimated share is calculated proportionally from the Oklahoma Tax Commission's 2020 Report, which attributed 1,656 Native American housing units (a proxy for income-tax filers) to the Seminole Reservation out of

Exemptions would reclaim these funds for Tribal programs providing healthcare, education, and infrastructure. Tribes spent $2.4 billion on services in 2023, including $133.6 million on education. *Id.* at 18. Seminole relies on this revenue to fund aid for those in need, child welfare, law enforcement, and to keep vital services available when the federal government shuts down—gaps the State ignores or does not provide for a variety of reasons.

During the current federal shutdown, the Seminole Nation is able to provide services to both

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75,758 total units across the Five Tribes. *See Oklahoma Tax Comm'n, Report of Potential Impact of McGirt v. Oklahoma* 16 tbl.1 (2020). This represents 2.186% of the total. Applying that percentage to the Report's "likely high" estimates of $72.7 million in annual revenue loss and $218 million in one-time refunds for all Five Tribes yields approximately $1.59 million annually and $4.77 million in refunds for the Seminole Nation. *Id.* at 14–18.

Oklahomans and Seminole alike while providing for Tribal members and those in need with its own funds—services the State does not step in to provide. This self-reliance is threatened by OTC denials that drain resources from these essential programs.

As the 10th Circuit has held, state taxation is preempted when it interferes with Tribal self-government and federal policy. *Indian Country, U.S.A.*, 829 F.2d at 988.Clearly, the State of Oklahoma is attempting to dip its fingers in the pockets of sovereign entities in violation of federal policy, and it will not stop until this Court, or the federal government, complies with its treaty obligations to protect Oklahoma's federally recognized Tribes.

Lastly, the Oklahoma Supreme Court's ruling forces dual taxation, eroding self-sufficiency and sovereignty in an area of the United States where the

Seminole Nation is a one of the few drivers of employment, economic development, education, and critical services.[4]

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[4] In Seminole County, Oklahoma, 22.4% of residents—approximately 5,110 people—lived below the federal poverty line in 2022, far exceeding Oklahoma's statewide rate of 15.7% and the national rate of 11.5%. Child poverty in the county reached 28.0%, highlighting acute rural economic distress. U.S. Census Bureau, *QuickFacts: Seminole County, Oklahoma*, https://www.census.gov/quickfacts/fact/table/seminolecountyoklahoma/PST045222 (select "Income & Poverty" tab) (data from 2022 American Community Survey 1-year estimates). In 2023, Oklahoma Tribes alone directly employed 55,659 workers, paying out benefits and wages totaling $3.3 billion, with Tribes accounting for $12.7 billion in Oklahoma production through business revenue, government expenditures, and capital expenditures. Dean, Kyle D., United for Oklahoma, *The Economic Impact of Tribal Nations in Oklahoma Fiscal Year 2023*, https://www.unitedforoklahoma.com/economic-impact/ (select "Economic Impact" tab) (May 23, 2025).

Clarity is vital. ***Federal preemption does not just safeguard Tribal economies, it protects those neglected by the State in our rural communities.***

IV. This Case Is an Ideal Vehicle

This case presents the Court with undisputed facts and a pure question of federal tax preemption. *Stroble* is a Muscogee Member living and working on the Muscogee Reservation—Indian country under *McGirt*. Pet. 4–7. The OTC denied her exemption under O.A.C. § 710:50-15-2, despite its own report acknowledging the rule's application. Pet. App. 127a. **Almost every federally recognized Tribe in Oklahoma, along with thousands of Tribal employees, are impacted in a similar, if not identical, manner.**

No procedural hurdles exist. The Oklahoma Supreme Court ruled on the merits, and the question

is now ripe for review. The OTC's own projections—$72.7 million annual impact across the Five Tribes—underscore the urgency. Pet. 23–24. Certiorari would resolve a $200 million annual dispute.

CONCLUSION

The Court should grant the petition and reverse.

Respectfully submitted,

A. DANIEL WOSKA
Counsel of Record
Valerie R. Devol
Joshua D. Wells
Nicholas D. Richardson
15205 Traditions Lake Parkway
Edmond, OK 73013
(405) 225-2300
dwoska@devollaw.com
Office of the Attorney General
Seminole Nation of Oklahoma

Counsel for Amicus Curiae

October 31, 2025