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## **State, Local Taxes On Tribal Leases Vulnerable After California Court Order.**

### HIGHLIGHTS:

- A California district court recently issued an order that signals it is likely to invalidate Riverside County's imposition of a possessory interest tax on lessees of trust lands within the reservation of the Agua Caliente Band of Cahuilla Indians.
- The court analyzed several previous cases, the Bureau of Indian Affairs (BIA) leasing regulations and the Bracker balancing test, which is designed to determine whether the exercise of state authority violates federal law.
- As a result of the changing landscape, tribes are now in a position to argue that many lease-related state and local taxes are preempted by federal law even if those taxes have been upheld by courts in the past.[Continue reading.](#)

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