



1899 L Street, NW, Suite 1200  
Washington, DC 20036

T 202.822.8282  
F 202.296.8834

HOBBSSTRAUS.COM

April 10, 2026

## GENERAL MEMORANDUM 26-017

### Supreme Court Denies Certiorari in *Stroble v. Oklahoma Tax Commission* (No. 25-382)

On April 6, the United States Supreme Court denied Alicia Stroble’s petition seeking review of the Oklahoma Supreme Court’s decision that she, a citizen of the Muscogee (Creek) Nation who lives and works within the boundaries of the Muscogee (Creek) Reservation, as judicially affirmed by [McGirt v. Oklahoma, 591 U.S. 894 \(2020\)](#), was not exempt from Oklahoma state income tax. The denial was announced in the Court’s [order list](#), without explanation or dissent.

In 2020, Ms. Stroble filed an income tax protest claiming she was tax-exempt under Oklahoma’s tribal income tax exemption regulation ([Okla. Admin. Code § 710:50-15-2\(b\)\(1\)](#)), which applies to tribal members who live and earn their income from sources within the “Indian Country” of the tribe to which that member belongs. The regulation defines Indian Country, in relevant part, as including “formal and informal reservations . . . whether restricted or held in trust by the United States” and cites to the relevant federal law definition of the term, 18 U.S.C. § 1151. Ms. Stroble is a citizen of the Muscogee (Creek) Nation. During the years at issue, Ms. Stroble was employed by the Nation’s legislative branch and worked out of an office located on the Nation’s trust land. She lived on unrestricted fee land within the boundaries of the Muscogee (Creek) Reservation, as defined by the Treaty of 1866.

That same year, the Supreme Court, in *McGirt*, declared that “the land [the 1832, 1833, and 1866 treaties] promised remains an Indian reservation . . . [b]ecause Congress has not said otherwise.” 591 U.S. at 897-98. *McGirt* concerned the Major Crimes Act, [18 U.S.C. § 1153\(a\)](#), which bars state jurisdiction to prosecute Indians for certain crimes committed within “Indian Country,” which, under [18 U.S.C. § 1151](#), includes “**all land within the limits of any Indian reservation** under the jurisdiction of the United States Government, notwithstanding the issuance of any patent.” (emphasis added). There, Mr. McGirt (an “Indian” for purposes of the Major Crimes Act) had committed a crime on land within the Nation’s reservation borders prescribed by the 1866 Treaty. Because the 1866 Reservation had never been disestablished, the Court held that all land within its bounds, even privately-owned fee land, met the definition of “Indian Country” and barred Oklahoma from exercising criminal jurisdiction over Mr. McGirt’s crimes. *Id.* at 894-96; *see id.* 926 (“As long as 120 years ago, the federal court . . . rightly rejected the notion that fee title is somehow inherently incompatible with reservation status.”).

The Oklahoma Tax Commission nevertheless denied Ms. Stroble’s tax protest. The Commission concluded that although *McGirt* affirmed that Ms. Stroble resided on land within the Muscogee (Creek) Reservation, the land did not qualify as “Indian Country” for state tax exemption purposes. Because the property was neither owned by the Nation, held in trust for the

Nation, nor subject to any restrictions, the Commission explained that Ms. Stroble failed to satisfy Oklahoma’s regulatory exemption requirements, which uses a narrower definition of Indian Country: only trust or restricted fee land within a reservation. The Commission refused to apply *McGirt* beyond its original criminal law context and held that *McGirt* did not preempt the state’s tax law.

Last July, the Oklahoma high court—in a brief, 6-3 per curiam opinion, accompanied by five concurrences and one dissent—upheld the state tax commission’s denial, refusing “to extend *McGirt* to civil and regulatory law . . . to find the State is without jurisdiction to tax the income of a tribal member living and working on the tribe’s reservation.” [\*Stroble v. Oklahoma Tax Commission\*, No. 2025 OK 48, ¶9 \(Jul. 1, 2025\)](#).<sup>1</sup> The Oklahoma court reasoned that the Supreme Court had “expressly limited *McGirt* to the narrow issue of criminal jurisdiction under the Major Crimes Act” and that the “unprecedented” and “unpopular understanding of the extent of ‘Indian Country’ . . . stopped there.” *Id.* ¶¶10-11.

In her petition for review, Ms. Stroble argued that the Oklahoma court’s decision was anathema to the Supreme Court’s “unbroken line of precedent” recognizing the “‘*per se* rule’ prohibiting States from imposing taxes on Indians who live and work within their Tribes’ Indian Country absent express authorization from Congress.” [Petition for a Writ of Certiorari](#), at 2 (Sept. 29, 2025) (citing [\*Cnty. of Yakima v. Confederated Tribes & Bands of Yakima Indian Nation\*, 502 U.S. 251, 267 \(1992\)](#) and [\*California v. Cabazon Band of Mission Indians\*, 480 U.S. 202, 215 n.17 \(1987\)](#)). It was an “error,” Ms. Stroble continued, for the Oklahoma court to defy the Supreme Court’s statutory interpretation of “Indian Country” under 18 U.S.C. § 1151, by refusing to give *McGirt* any effect beyond the Major Crimes Act. Pet. at 3. True, *McGirt* concerned the Major Crimes Act, but the decision acknowledged, without saying more, that “many federal civil laws and regulations do currently borrow from § 1151 when defining the scope of Indian country.” *McGirt*, 591 U.S. at 935 (“Some may find [applications of § 1151 to civil law] unwelcome, but from what we are told others may celebrate them.”). And the Court has long applied section 1151 to adjudicate the limits of state taxation authority over tribal citizens. Pet. at 3. Ms. Stroble urged the Court to intervene to prevent Oklahoma from “destabilize[ing] the clear rules that govern State’s [tax] jurisdiction” and “nullify[ing] the promises made’ to the Muscogee (Creek) Nation and its citizens.” *Id.* at 4 (quoting *McGirt*, 591 U.S. at 903).

The Supreme Court’s denial leaves standing the Oklahoma Supreme Court decision, which is binding only as to Oklahoma law. However, the decision could be the subject of future federal court scrutiny in light of existing federal precedent. It is well-established that a denial of a petition for writ of certiorari “carries with it no implication whatever regarding the Court’s views on the merits of a case which it has declined to review.” [\*Maryland v. Baltimore Radio Show\*, 338 U.S. 912, 919 \(1950\)](#). We will continue to monitor further developments.

###

Inquiries may be directed to:

---

<sup>1</sup> Under Oklahoma law, income tax protestants may appeal final orders of the Oklahoma Tax Commission directly to the Oklahoma Supreme Court. [68 Okla. Stat. § 225\(A\)](#).

Michael Willis ([mwillis@hobbsstrauss.com](mailto:mwillis@hobbsstrauss.com))

William Norman ([wnorman@hobbsstrauss.com](mailto:wnorman@hobbsstrauss.com))

Telly Meier ([tmeier@hobbsstrauss.com](mailto:tmeier@hobbsstrauss.com))

Wendy Pearson ([wpearson@hobbsstrauss.com](mailto:wpearson@hobbsstrauss.com))

Anna Sherman-Weiss ([ASherman-Weiss@hobbsstrauss.com](mailto:ASherman-Weiss@hobbsstrauss.com))