

## U.S. Supreme Court Denies Certiorari in *Stroble v. Oklahoma Tax Commission*: State Income Taxation of Tribal Citizens Continues in Oklahoma



# Client Alert

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On April 6, 2026, the U.S. Supreme Court declined to grant certiorari in *Stroble v. Oklahoma Tax Commission*, leaving intact an Oklahoma Supreme Court decision permitting the State of Oklahoma to impose income tax on certain tribal citizens living and working within reservation boundaries. While the denial carries no precedential weight, it preserves a significant legal conflict and signals continued uncertainty regarding state taxation in Indian country.

### Background

The case involved Alicia Stroble, a citizen of the Muscogee (Creek) Nation, who lived within reservation boundaries recognized in *McGirt v. Oklahoma* and worked for her Tribe. She sought exemption from Oklahoma income tax for tax years 2017–2019, arguing that federal law prohibits state taxation of tribal citizens on income earned within Indian country.

The Oklahoma Tax Commission denied her claim, and the Oklahoma Supreme Court affirmed, holding that *McGirt*, which recognized the continued existence of the Muscogee Reservation, applies only in the criminal context and does not extend to civil or tax jurisdiction. The question presented to the U.S. Supreme Court was whether Oklahoma may tax the income of a tribal citizen who lives and works within reservation boundaries recognized as Indian country.

## Supreme Court Action and Immediate Impact

The U.S. Supreme Court denied certiorari without comment. As a result, the Oklahoma Supreme Court's decision remains binding within the state, and tribal citizens in Oklahoma will likely continue to be subject to state income taxation under similar circumstances.

Importantly, the denial does not resolve the underlying federal question. Instead, it leaves open whether longstanding federal Indian law principles, generally prohibiting state taxation of tribal citizens within Indian country absent congressional authorization, remain fully intact following *McGirt*.

## Legal Significance

The decision highlights a growing tension between Oklahoma courts and federal Indian law precedent. The *Stroble* petition emphasized a "categorical rule" recognized in U.S. Supreme Court jurisprudence that states may not tax tribal citizens who live and work within their Tribe's Indian country. The Oklahoma Supreme Court departed from that framework by declining to apply *McGirt* beyond criminal jurisdiction.

This divergence creates uncertainty regarding the scope of Indian country for civil purposes. In *McGirt*, the Court held that the Muscogee Reservation remains "Indian country" under federal law, a designation that historically applies to both criminal and civil jurisdictional questions. The Oklahoma Supreme Court's narrower interpretation introduces a potential split in how Indian country is treated across legal contexts.

## Responses and Next Steps

Muscogee (Creek) Nation Principal Chief David Hill criticized the outcome, stating that the Oklahoma decision disregards decades of settled federal law and emphasizing that tribal citizenship is a political classification grounded in federal protections. He indicated that the Nation is evaluating further legal options, including potential federal court litigation.

In contrast, Oklahoma Governor Kevin Stitt praised the decision, characterizing it as a limitation on the reach of *McGirt* and a reaffirmation of state authority in civil matters.

## Key Takeaways

- The Supreme Court's denial leaves Oklahoma's taxation regime in place.
- The core federal question regarding state taxation in Indian country remains unresolved.
- Further litigation is likely, particularly in federal courts.
- Tribal governments and citizens should evaluate tax exposure and strategic options moving forward.

For guidance on the implications of this decision or related matters, please contact Lippes Mathias LLP's [Indian Law Practice Group](#).

*This alert was drafted by Rory Wheeler (law clerk) under the review and supervision of partner Klint A. Cowan.*

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