



# MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

## AFFIDAVIT OF EXEMPTION

For Purchasers of Vehicles Sold to a Tribal Member, Delivered to Tribal Land (Casual Sale)

36 M.R.S. § 1760(113) of the Maine Sales and Use Tax Law provides sales tax exemptions for:

Sales to a tribal member that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

- A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; and
- B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land.

The undersigned hereby certifies that the vehicle described below was purchased exempt from the Maine sales and use tax as the purchaser is (a) either an enrolled member of either the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe, or the Penobscot Nation; and (b) the vehicle was delivered by the seller to the purchaser to a location on tribal land.

### Part A – VEHICLE INFORMATION

Make	Model	Year	
VIN			
Date of Sale	\$ Sale Price	Trade-in: Type of Vehicle	\$ Trade-in Amt.
Delivery Address of Vehicle (Street, City/Town, Zip)			

### Part B – STATEMENT BY PURCHASER – TRIBAL MEMBER

Name of Purchaser	Tribal Enrollment Number		
Street	City/Town	Zip Code	Telephone Number

I, the Purchaser, hereby certify that I am an enrolled tribal member of either the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe or the Penobscot Nation, and that I am taking possession of the above-described vehicle to the delivery address located on tribal land as identified in Part A of this affidavit.

I understand that as I am an enrolled tribal member and that the vehicle's address for registration purposes is also a location on tribal land, there is a rebuttable presumption that the vehicle will be used primarily on tribal land; therefore, I make this statement to allow the purchase in Maine of the above-described vehicle without payment of the Maine sales and use tax, pursuant to 36 M.R.S. § 1760(113) otherwise applicable, and I declare under the penalties of perjury that these statements are true to the best of my knowledge and belief.

I further certify that if I do register the vehicle for use primarily off of tribal lands within 12 months of the date of purchase, I will pay the Maine use tax at the time of registration based on the original purchase price.

Signature of Purchaser	Date
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