



MAINE REVENUE SERVICES

SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION

For a Vehicle Sold or Leased to a Tribal Member, Sourced to Tribal Land

36 M.R.S. § 1760(113) of the Maine Sales and Use Tax Law provides a sales tax exemption 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. In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle.

"Motor vehicle" means any self-propelled vehicle designed for the conveyance of passengers or property on the public highways. "Motor vehicle" includes an all-terrain vehicle and a snowmobile as defined in Title 12, section 13001. See 36 M.R.S. § 1752(7).

The Purchaser must present proof of tribal membership to the Seller at the time of purchase. Proof of tribal membership includes an enrollment card or certificate provided to the tribal member from the tribe, a letter of enrollment or certification issued from the tribe to the tribal member, or some other documentation indicating that the Purchaser is a member of either the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe, or the Penobscot Nation.

INSTRUCTIONS TO RETAILER: This form requires the signature of both the retailer (Part B) and purchaser (Part C on page 2). It is very important that the retailer understand the qualifications for this exemption as indicated on page 2 so as not to misinform the purchaser. A copy of this affidavit should also be provided to the purchaser.

Part A – VEHICLE INFORMATION

Make	Model	Year
VIN		
Date of Sale	\$ Sale Price	\$ Trade-in Amt.
Trade-in: Type of Vehicle		

Part B – STATEMENT BY VEHICLE SELLER

Seller's Name (please print) _____ ME Sales Tax Reg. Number _____

Seller's Address (street, town, zip) _____

I, the Seller, certify under the penalties of perjury that all statements made by me herein are true, to the best of my knowledge and declare all of the following:

- The Purchaser has stated to me at the time of sale that the Purchaser is an enrolled tribal member;
- The Purchaser has presented proof of their tribal membership to me at the time of purchase; and
- I am delivering the vehicle described above to an address located on tribal land; or
- The motor vehicle described above is intended to be driven or transported to tribal land immediately upon receipt of the vehicle.

Seller's Signature _____ Title _____ Date _____

Part C – STATEMENT BY PURCHASER

I, _____, hereby certify that the vehicle I am purchasing from
(Purchaser)
_____, is exempt from sales tax for the following reasons:
(Seller)

I am an enrolled member of:

- The Houlton Band of Maliseet Indians
- The Mi'kmaq Nation
- The Passamaquoddy Tribe
- The Penobscot Nation

And the vehicle is being delivered, driven or transported to an address located on the following tribal land:

- Houlton Band Trust Land
- Mi'kmaq Nation Trust Land
- Passamaquoddy Indian territory
- Penobscot Indian territory

Delivery / Intended Registration Address:

(Address – street, town, zip)

I, the Purchaser, certify under the penalties of perjury that all statements made by me herein are true, to the best of my knowledge and declare all of the following:

- I am an enrolled tribal member of the above-checked tribe;
- I have presented one of the required documents to the Seller; and
- The vehicle described above is being delivered to me on tribal land, or is intended to be driven or transported to tribal land immediately upon receipt of the vehicle.

I make this statement to allow the sale of the above-described vehicle to me without payment of the Maine sales tax, pursuant to 36 M.R.S. § 1760(113), otherwise applicable. If I 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

GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT OF EXEMPTION

This affidavit is to be retained in the records of the seller to document any sale claimed to be exempt under 36 M.R.S. § 1760(113). It must be accompanied by all relevant documentation provided by the purchaser to demonstrate exemption, valid at the time of purchase. The invoice must be appropriately marked to indicate the exempt sale; this requirement is satisfied by the purchaser's tribal land delivery location and the words "Maine Sales Tax Exempt."

This affidavit must be taken in good faith by the seller. The good faith of the seller will be questioned if the seller knows, or has reason to know, that the person making the purchase is not an enrolled tribal member or the vehicle is not being delivered to a location on tribal land, or driven or transported to a location on tribal land immediately upon receipt of the vehicle.

Purchasers who avoid payment of the tax through deliberate misuse of this affidavit of exemption will be subject to prosecution.

Requests for information on specific situations should be in writing, should contain full information as to the situation in question and should be directed to:

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AUGUSTA, MAINE 04332-1060
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