AFFIDAVIT OF EXEMPTION

For a Vehicle Sold to a Tribal Member, Delivered 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.

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 Passamaquoddy Tribe, or the Penobscot Nation.

	Part A – VEHI	CLE INFORMATION		
Make		Model	Year	
VIN				
	\$		\$	
Date of Sale	Sale Price	Trade-in: Type of Vehicle	Trade-in Amt.	
	Part B – STATEME	NT BY VEHICLE SELLER		
Seller's Name (please print)		ME Sales	ME Sales Tax Reg. Number	
Seller's Address (stree	t, town, zip)			
I, the Seller, certify un knowledge and declare	1 1 1	at all statements made by me herein are t	rue, to the best of my	
		ne of sale that the Purchaser is an enrolled eir tribal membership to me at the time of	,	
		ove to an address located on tribal land.	•	
Seller's Signature		Title	 Date	

Part C – STATEMENT BY PURCHASER

1,	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 Passamaquoddy Tribe; or ☐ The Penobscot Nation;	
And the vehicle is being delivered to an address located on the	e following tribal land:
☐ Houlton Band Trust Land ☐ Passamaquoddy	Indian territory Penobscot Indian territory
Delivery Address:	
(Address-street,	town, zip)
I, the Purchaser, certify under the penalties of perjury that all knowledge and declare all of the following:	statements made by me herein are true, to the best of my
 I am enrolled tribal member of the above-check I have presented one of the required documents The vehicle described above is being delivered 	to the Seller; and
I make this statement to allow the sale of the above-described pursuant to 36 M.R.S. § 1760(113), otherwise applicable. If within 12 months of the date of purchase, I will pay the Maine purchase price.	I register the vehicle for use primarily off of tribal lands
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.

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:

MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION P.O. BOX 1060 AUGUSTA, MAINE 04332-1060 TEL. NO. (207) 624-9693

Or visit our website at: www.maine.gov/revenue