



# MAINE REVENUE SERVICES

## SALES/EXCISE TAX DIVISION

### AFFIDAVIT OF EXEMPTION

For Vehicles Sold to a Tribal Entity, Delivered to Tribal Land (Casual Sale)

36 M.R.S. § 1760(114) of the Maine Sales and Use Tax Law provides a sales tax exemption for:

Sales to a tribal entity, as defined in 36 M.R.S. § 111(8), 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 an owner, member, or other authorized representative of a qualified tribal entity, and (b) the vehicle was delivered to the purchaser by the seller 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)

**INSTRUCTIONS TO PURCHASER:** This statement is your certification that this sale qualifies for the exemption referenced above. Your signature on this affidavit will acknowledge that you have read this form in its entirety.

Tribal Entity Legal Name Tribal Entity Certificate No.

Business Address (Street City/Town Zip Code) Telephone No.

Delivery Address (Street City/Town Zip Code) Telephone No.

I affirm that the above Delivery Address is located on the following Tribal Land:

- Houlton Band Trust Land       Passamaquoddy Indian territory       Penobscot Indian territory

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**Part B – STATEMENT BY PURCHASER**

Please read and understand the following requirements of this exemption. Purchasers who avoid payment of tax through deliberate misuse of the exemption certificate may be subject to prosecution.

1. The vehicle must be used by the tribal entity (or members or owners thereof) (the purchaser) primarily on tribal land. **If the purchaser and user are not the same, this exemption does not apply. A user of the vehicle that is not the purchaser does not qualify for exemption.**
2. “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 the service, whichever occurs first.
3. **If it is determined that the vehicle will not be used primarily on tribal land, the purchaser is required to report and pay the use tax to Maine Revenue Services, based on the original purchase price.**
4. The use of this vehicle is subject to audit by Maine Revenue Services. The audit would be to review the records of the owner with regard to the eligibility for exemption. The purchaser must maintain adequate records so that an accurate review is possible. Unless the purchaser is able to adequately document the claim for exemption, use tax along with appropriate interest and penalties will be assessed.

I, the Purchaser, hereby certify that I am an owner, member, or other authorized representative of the above-named tribal entity that has been issued a certificate of qualification from Maine Revenue Services, and that the above-described vehicle is delivered to the delivery address located on tribal land as identified above.

I further certify that the vehicle will be used by the purchaser primarily on tribal land during the first 12 months from when the vehicle is placed in use by the tribal entity.

I understand that I make this statement to allow the purchase in Maine of the above-described vehicle without payment of the Maine sales and use tax 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 the tribal entity uses this vehicle off of tribal land for more than 50% of the days in use during the next 12 months, the tribal entity assumes full responsibility for reporting and paying use tax to Maine Revenue Services, based on the original purchase price of the vehicle.

\_\_\_\_\_  
Signature of Purchaser or Tribal Entity Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Purchaser or Tribal Entity Representative

\_\_\_\_\_  
Title