



# MAINE REVENUE SERVICES

## SALES/EXCISE TAX DIVISION

### 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 – VEHICLE INFORMATION

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

### 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.

\_\_\_\_\_  
Seller's Signature Title Date

