



**Sales Tax Exemption Certificate for  
Federally Recognized Indian Tribes  
and Enrolled Tribal Members  
Supremacy Clause of the U.S. Constitution**

**PLEASE PRINT OR TYPE**

Enrolled Tribal Member Name	Federally Recognized Indian Tribe Name	
Address		
City	State	ZIP

The Supremacy Clause of the U.S. Constitution allows Federally Recognized Indian tribes and enrolled tribal members to make tax-free purchases of tangible personal property, services, and rentals. To qualify for this exemption, the transaction must meet the following criteria:

1. The tangible personal property, service, or rental must be purchased by and for the Indian tribe or an enrolled member for use on the federally recognized Reservation or lands held in trust for the Indian tribe.
2. The property, service, or rental must be invoiced to the tribal government or enrolled tribal member and delivered to or the services performed on the Reservation.
3. The vendor must deliver the property to the reservation either by the vendor's vehicle or using a common or contract carrier.

Transactions that are not covered by the exemption include the following:

1. Property, services, or rentals obtained or performed outside the reservation.
2. Property, services, or rentals purchased by non-Indians or non-enrolled tribal members, even if delivered or performed on the Indian Reservation.
3. Contractors and service providers may not use this exemption certificate to purchase property, services, or rentals tax-free to be used on the Indian Reservation.

The purchaser certifies that the property, service, or rental was delivered to or performed on the Indian Reservation and that the purchaser is authorized to purchase on behalf of the Federally Recognized Indian Tribe or is an enrolled tribal member.

Signature	
Authorized Purchaser Name (typed)	Title (if Tribal purchased)

This certificate must be retained by the vendor to document the exemption claimed and reported as a deduction.