

Sales and Use Tax (Native Americans)

Are Native Americans exempt from sales tax on the purchase of a motor vehicle?

In order for a native American to be exempt from sales/use tax on a motor vehicle, the purchaser must be an enrolled tribal member living on his/her tribal reservation and must be able to document tribal affiliation and residency. The exemption is extended to the spouse of the tribal member as long as the tribal member's affiliation and residency is documented and the vehicle will be co-registered and co-titled.

The vehicle is no longer required to be delivered to the reservation for the exemption to be granted, therefore the tribal member may now take possession of the vehicle at the dealers place of business.