



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
RYAN RAUSCHENBERGER, COMMISSIONER

To: North Dakota Sales and Use Tax Permit Holders
From: Office of State Tax Commissioner, Sales and Special Taxes Compliance Section
Subject: Termination of Tax Administration Agreement with Standing Rock Sioux Tribe
Date: January 27, 2017

Effective March 7, 2017, the North Dakota Office of State Tax Commissioner will discontinue its administration of the Standing Rock Sioux Tribe's sales, use and farm machinery and alcohol gross receipts taxes including the tribal ¼ percent local tax. The Standing Rock Sioux Tribe's taxes will be administered by the Standing Rock Sioux Tribe Tax Department rather than by the North Dakota Office of State Tax Commissioner.

All permit holders that have collected Standing Rock Sioux tribal taxes on the North Dakota portion of the reservation through March 6, 2017, must report sales and remit all tribal taxes collected on the North Dakota Sales, Use, and Gross Receipts Tax Return for the appropriate monthly or quarterly reporting periods. Returns for the reporting period ending March 31, 2017, will be the final North Dakota return to remit Standing Rock Sioux Tribal taxes to the Office of State Tax Commissioner. Tribal taxes for transactions occurring March 7, 2017, or later must be remitted directly to the Standing Rock Sioux Tribe Tax Department.

Beginning March 7, 2017, retailers will be required to collect North Dakota sales, use, or gross receipts tax on all sales within the exterior boundaries of the North Dakota portion of the Standing Rock Reservation made to individuals that are not enrolled members of a federally recognized Indian tribe and on sales made to business entities that are not owned by the Standing Rock Sioux Tribe or part of the Standing Rock Sioux tribal government.

Beginning March 7, 2017, businesses owned by the Standing Rock Sioux Tribe or individuals that are enrolled members of a federally recognized Indian tribe are not required to collect or remit North Dakota sales, use, or gross receipts taxes for transactions otherwise taxable within the exterior boundaries of the North Dakota portion of the Standing Rock Sioux Reservation.

Amended returns for transactions occurring on the Standing Rock Sioux Reservation between July 1, 2016, and March 6, 2017, must be submitted to the Office of State Tax Commissioner for processing. If an amended return results in a refund of tax, the Tax Commissioner will refund its share of the tax and provide a detailed letter that may be submitted to the Standing Rock Sioux Tribe Tax Department documenting any refund due on the tribe's share of the tax. Amended returns for transactions occurring March 7, 2017, or later, must be directed to the Standing Rock Sioux Tribe Tax Department. For information regarding amended returns filed for transactions occurring March 7, 2017, or later, or regarding collection of Standing Rock Sioux tribal taxes beginning March 7, 2017, contact the Standing Rock Sioux Tribe Tax Department:

Standing Rock Sioux Tribe Tax Department
PO Box D
Fort Yates, ND 58538

701.854.7340
srsttaxdept@standingrock.org

For questions regarding collection of North Dakota sales, use, or gross receipts taxes on the Standing Rock Sioux Reservation, please contact the Office of State Tax Commissioner, Sales and Special Taxes Compliance Section:

Office of State Tax Commissioner
Sales Tax Compliance Section
600 E Boulevard Ave, Dept. 127
Bismarck, ND 58505-0599

701.328.1246
salestax@nd.gov