



Indian Country Project - Request for Exemption

South Dakota Department of Revenue
445 E. Capitol Avenue | Pierre, SD 57501-3185 | 1-800-829-9188
| E-mail: bustax@state.sd.us

Name of entity submitting request: _____

(i.e. Name of Project Owner, Construction Company, Construction Manager, etc)

Contact Person: _____ Title: _____

Mailing Address: Street or Box Number: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____ Email Address: _____

Project Description: _____

Project Address: _____

Legal Description: _____

- Which Tribe is the Project for:
- _____ Lower Brule Sioux Tribe
 - _____ Flandreau Santee Sioux Tribe
 - _____ Sisseton Wahpeton Oyate
 - _____ Yankton Sioux Tribe

Please refer to the Tribal-Special Jurisdiction tax fact for realty improvement projects which occur within the boundaries of Indian Country controlled by the following tribes: Cheyenne River Sioux Tribe, Crow Creek Sioux Tribe, Oglala Sioux Tribe, Rosebud Sioux Tribe, and Standing Rock Sioux Tribe.

If approved as a tax exempt project the prime contractor should furnish to all subcontractors and material suppliers a copy of the signed form. Tax exempt status applies to sales, use, and contractor's excise tax imposed by the State of South Dakota and does not include any taxes imposed by a specific Indian Tribe. The exemption for material does not apply to equipment and supplies used by the contractor that do not become a part of the building being constructed.

To be completed by the Department:

Is the project located on Indian Country? Yes No

Location verified by the Attorney General's Office: _____

Date: _____

Does the type of project qualify as an Indian Country Project?

Yes No If no, explain: _____

Is the project exempt from sales, use and contractor's excise tax:

Approved by: _____ Approved Denied

Title: _____ Date: _____