



# 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 contractors' 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 contractors' excise tax:

Approved by: \_\_\_\_\_                      Approved                      Denied

Title: \_\_\_\_\_                      Date: \_\_\_\_\_