



LOUISIANA
DEPARTMENT of REVENUE

**Federally Recognized Indian Tribes
and Enrolled Tribal Members Supremacy
Clause of the U.S. Constitution**

Sales Tax Exemption Certificate

**For questions about this form,
please contact:**
Louisiana Department of Revenue
Revenue Processing Center
Special Tax Programs Unit
Phone: (855) 307-3893
Email: Sales.Inquiries@la.gov

PLEASE PRINT OR TYPE

Name of Purchaser (<i>Tribal Chief, Council Member, or Enrolled Tribal Member</i>)		Federally Recognized Indian Tribe Name	
Address			
City		State	ZIP

The Supremacy Clause of the U.S. Constitution allows federally recognized Indian Tribes (“Tribes”) and enrolled tribal members (“Members”) to conduct tax exempt transactions. To qualify for this exempt status, the transactions in tangible personal property, services, or rentals by the Tribe or its Members who are residents of the reservation must meet these qualifications:

- Be delivered to or occur on the reservation
- Must be conducted by or on behalf of the Tribe or its Member who is a reservation resident
- Invoiced to the Tribe or the reservation resident

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

- Property, services, or rentals obtained or performed outside the reservation
- Property, services, or rentals purchased by non-Indians or non-enrolled tribal members, even if delivered or performed on the Indian Reservation
- 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.

Authorization

The purchaser certifies that the property, service, or rental was delivered to or occurred 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.

Tribal Chief, Council Member, or Enrolled Tribal Member Name	Title (<i>if Tribal purchased</i>)
Signature	Date (<i>mm/dd/yyyy</i>)
Effective Date:	Expiration Date: December 31, 2026

Notice to Dealer: This certificate must be retained by the vendor to document the exemption claimed and must be reported as a deduction. Report this sale on Schedule A of your sales tax return as a sales to U.S. Government and Louisiana state and local government agencies allowable deduction.