

MINNESOTA **Department of Revenue**

Sales & Use Tax Division Mail Station 6330
St. Paul, MN 55146-6330

Phone (651) 296-6184
Fax (651) 296-1938

October 9, 1998

The Minnesota Chippewa Tribe
PO Box 217
Cass Lake, MN 56633-0217

Attn: Gary S. Frazer, Executive Director

Dear Mr. Frazer:

As stated in our letter of May 23, 1973, The Minnesota Chippewa Tribe is exempt from the Minnesota Sales tax as an agency of the Federal Government.

When making purchases of tangible personal property or utility services, you should present purchase orders, payment vouchers, or other printed evidence to your vendors. Such evidence is sufficient to authorize exemption of purchases under Section 297A.25, Subd. 11, of the Minnesota Sales & Use Tax Law.

Your Exemption does extend to the rental or purchase of motor vehicles, to overnight lodging, to restaurant meal, and to charges for waste collection and disposal services, provided that your office, the Committee, or the Tribal Council is billed directly and pays for these transactions.

You may reproduce this letter, which replaces our September 5, 1996 letter, and the Reservation Business Committees and the Tribal Councils listed below. A copy may be given to any vender, together with a purchase order, a payment voucher, or other printed evidence, as proof of your sales tax exemption.

Bois Forte Tribal Council
PO Box 16
Nett Lake, MN 55772
Attn: Doris Isham, Chairperson

Leech Lake Tribal Council
Rte. 3 Box 100
Cass Lake, MN 56633
Attn: Eli O. Hunt, Chairman

Fond du Lac Reservation
Business Committee
105 University Road
Cloquet, MN 55720
Attn: Robert Peacock, Chairman

Mille Lacs Band Assembly
HCR 67, Box 194
Onamia, MN 56359
Attn: Marge Anderson,
Attn: Marge Anderson, Chief Executive

Grand Portage Reservation
Business Committee
PO box 428
Grand Portage, MN 55602
Attn: Morman Deschampe,
Chairman

White Earth Reservation
Tribal Council
PO box 418
White Earth, MN 56591
Attn: John Buckanaga
Chairman

This exemption applies only to purchases made by your office and the six associations listed. For general sales tax information, feel free to telephone our office toll-free at 1-800-657-3777, as for "business tax", and then ask for extension 6-6184. Or, in the Twin Cities area, call (651) 296-6184.

Sincerely,

P.R. Blaisdell

P.R. Blaisdell, Supervisor
Sales & Use Tax Division