



STATEMENT OF EXEMPTION FROM COLORADO SALES AND USE TAX



As federally recognized Indian tribes, the Southern Ute Indian Tribe, the Ute Mountain Ute Tribe, and some of their contractors performing business on the Southern Ute Indian Reservation or the Reservation of the Ute Mountain Ute Tribe are exempt from certain state and local taxes. See, e.g., *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136 (1980). Pursuant to Colorado statute, C.R.S. § 39-26-727, all sales of tangible personal property or services to the Southern Ute Indian Tribe, Ute Mountain Ute Tribe, or an enrolled member of either tribe, are exempt from sales or use tax if the vendor is located (i) on either reservation or (ii) outside of a reservation but the property or service is delivered by the vendor and received by the tribe or the tribal member on a reservation. C.R.S. § 39-26-727(3)(a). If the Southern Ute Indian Tribe, Ute Mountain Ute Tribe, or an enrolled member of either tribe has a partial or undivided interest in any type of legal entity (i.e., business), these exemptions apply to a sale of goods or services to such entity in proportion to the tribe's or tribal member's interest. C.R.S. § 39-26-727(5).¹

STATEMENT

I hereby claim, pursuant to the legal authority cited above, exemption from all Colorado sales and use tax on the following goods and services:

I certify that I am an enrolled member of Southern Ute Indian Tribe or the Ute Mountain Ute Tribe and that I reside at the address below, which is located on either the Southern Ute Indian Reservation or the Reservation of the Ute Mountain Ute Tribe, and that I will receive the goods or services listed above at this address.

Purchaser's Last Name	First Name		Middle Initial
Purchaser's Address	City	State	Zip
Signature of Purchaser			Date (MM/DD/YY)

¹ This form may be used by either tribe or enrolled members of either tribe to certify exemption from sales and use tax for the purchase of goods or services delivered on either reservation. A separate form is available for purchases of motor vehicles. Entities owned by either tribe or their members may also use this form provided the owner of such entity has filed a declaration with the Colorado Department of Revenue that identifies the entity, each tribe and tribal member that has an interest in the entity, and the amount of each interest.