



## **FALLON PAIUTE-SHOSHONE TRIBE**

### **TAX DEPARTMENT**

565 Rio Vista Drive, Fallon, NV 89406

#### **Website Sample**

To: Businesses/Vendors 3/24/14  
Subject: Tribal Tax/State Tax Exempt Letter

To Whom It May Concern,

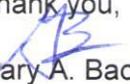
This letter will serve as a Nevada State Sales Tax Exemption for Businesses and Contractors doing business with the Fallon Paiute-Shoshone Tribe's (Tribe, Tribe's, Tribal) Reservation and Colony (Tribal Trust Land) and having products or materials delivered within its' boundaries. The State of Nevada recognizes that any purchases sold and delivered to Tribal Trust Land are exempt from Nevada sales tax pursuant to the State of Nevada NRS 372.805.

Tribal Trust land is under the tax jurisdiction of the Tribe's Constitution in Article VI section (g) and under the new Title 11 – Licensing and Taxation Ordinance, adopted 10/23/13. The Business or Contractor shall pay the Tribe's sales tax at the same rate as: **Churchill County, which is 7.6%; Lyon County, which is 7.1%**. Therefore, the Business or Contractor listed below is permitted to receive an exemption from State sales tax when your business delivers taxable products to the Tribal Trust Land, as listed below. Your business may use this letter to document this State tax exempt transaction. I have also attached a letter from the Nevada Department of Taxation, dated 11/12/13, regarding the same subject. This letter clarifies that under this circumstance the vendor is under the jurisdiction of the tribal government and when you collect the applicable sale/use tax you will remit that to the Tribe (in this case, the Fallon Paiute-Shoshone Tribe). The Contractor may also receive the product or materials tax exempt and pay the Tribe the appropriate sales tax.

**[Name of Contractor or Business, address]** This company is doing business with the Tribe and the products or materials delivered to the Tribal Trust Land at: **Location**, Fallon, NV 89406 are tax exempt from sales tax imposed by the State of Nevada and subject to the Tribe's tax rate. Please insure that all invoices state the delivery location is on "Tribal Trust Land". At this time, the current Tribal Lands under Tribal Trust Land status where deliveries can be made include: the Reservation, the Colony, the Administration Building (as noted below), Fox Peak Fallon (615 W. Williams Ave., Fallon NV 89406), and Fox Peak Fernley (1200 Nevada Pacific Parkway, Fernley, NV 89408).

The Tribal offices are located at 565 Rio Vista Drive, Fallon, NV 89406. To send any sales or use tax payments, please make it payable to the Fallon Paiute-Shoshone Tribe, and send to P.O. Box 1709, Fallon NV 89406, Attn: Tax Director, and please list the contractor's name. If you have any questions, please call me at (775) 423-6075.

Thank you,

  
Gary A. Bacock  
Tax Director

cc: Tribal Department - Housing Dept.  
Tax Exempt Letter – Business/Contractor file.



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

BRIAN SANDOVAL  
Governor  
ROBERT R. BARENGO  
Chair, Nevada Tax Commission  
CHRISTOPHER G. NIELSEN  
Executive Director

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

November 12, 2013

Gary Bacock- Tax Department  
Fallon Paiute-Shoshone Tribe  
565 Rio Vista Drive  
Fallon NV 89406

In response to your inquiry regarding sales/use tax on reservations, I offer the following;

The Indian tribes listed below have ordinances on file with the Nevada Department of Taxation which enact their own tribal sales/use tax. Tangible personal property sold on the reservation of one of the tribal governments listed is not subject to Nevada sales/use tax. Vendors located on one of the listed reservations must collect tribal sales tax and remit it to the applicable tribal government.

Tangible personal property sold by Nevada vendors and delivered to a reservation listed is not subject to Nevada sales/use tax. However, the vendor is under the jurisdiction of the tribal government and must collect tribal sales/use tax and remit it to the applicable tribal government.

Contractors who purchase tangible personal property in order to fulfill construction contracts for improvement to real property located on a reservation listed, should have all materials delivered by the Nevada vendor to the reservation or they will be subject to Nevada sale tax as well as tribal sales/use tax. For audit purposes, contractors who pay tribal sales/use tax in lieu of state tax must maintain adequate proof tax was paid to the tribal government administering the tribes' sale/use tax ordinance.

The tribal governments that have an ordinance on file with the Department of Taxation and have enacted their own tribal sales /use tax are as follows:

Reno-Sparks Indian Colony  
Fallon Paiute-Shoshone Tribes  
Las Vegas Paiute Tribe  
Te-Moak Tribe: Battle Mountain, Wells and Elko Bands  
Winnemucca Indian Colony  
Washoe Tribe of Nevada and California  
Yerington Paiute Tribe  
Walker River Paiute Tribe  
Pyramid Lake Paiute Tribe

If you have any further questions, contact me at 775-684-2029.

Sincerely,

Jo Lynn Smith, Tax Program Supervisor II  
Compliance Division