



NORTH DAKOTA

Brian Kroshus, Tax Commissioner

TRIBAL LICENSE AND REPORTING REQUIREMENTS

When is a Tribal License required?

Does a transaction belong on a State or Tribal report?

Motor Vehicle Fuel and Clear/Undyed Special Fuel Only

Customer Type	Affiliation to the Tribe	Report Type/ License Requirement
Federal Agency/Tribal Agency		State
Bulk Delivery (Individual)	Member (must also be delivered on the Reservation)	Tribal
Bulk Delivery (Individual)	Nonmember or Member (but delivered off the Reservation)	State
Bulk Delivery (Business - Sole Ownership)	Member (must also be delivered on the Reservation)	Tribal
Bulk Delivery (Business - Sole Ownership)	Nonmember or Member (but delivered off the Reservation)	State
Bulk Delivery (Business - Corp/Partnership)		State
Bulk Delivery (Retail Service Station on the Reservation)		Tribal
Retail Service Stations (located on the Reservation) must report all sales		Tribal

Dyed Diesel is always on the State Report.