



NORTH DAKOTA

Brian Kroshus, Tax Commissioner

DEALER AND RETAILER TRIBAL AGREEMENT FILING REQUIREMENTS

Retailers, on reservations subject to motor fuel agreements, will continue to purchase fuel tax paid but will be required to submit monthly tribal tax reports detailing purchases and sales volumes. These reports are necessary for the distribution of tax revenue based on the agreement. The North Dakota Office of State Tax Commissioner will issue a license number to each retailer to be used for reporting purposes. An additional bond is not required for licensed dealers. Non-licensed dealers must submit applicable applications at **www.tax.nd.gov/FuelApplication**. A security may be required.

Licensed dealers doing business on a reservation subject to a motor fuel agreement may be required to file a state tax report and a tribal tax report. The tribal tax reports are necessary for the distribution of tax revenue based on the agreement. All sales to retailers and some bulk sales to consumers on a reservation subject to a motor fuel agreement are reported on the tribal tax report. All sales not subject to the motor fuel agreement are reported on the state tax report. If a dealer conducts business on more than one reservation subject to a motor fuel agreement, a tribal tax report would be required for each reservation. The Office of State Tax Commissioner will issue a license number, to be used for reporting purposes, to dealers for each reservation on which they conduct business; no additional bond is required.

The Tribal Tax Reports were designed using the same format as the State Tax Reports. The only noticeable difference is the fields that are not used for Tribal Tax reporting.