

**Schools Located on North Dakota Indian Reservations  
Taxable/Nontaxable for Fuel Tax Purposes**

<b>Standing Rock Sioux Tribe</b>	
<b>Indian Schools – Nontaxable</b>	<b>Public/Nonpublic Schools - Taxable</b>
Standing Rock Community Elementary, Ft. Yates	Cannon Ball Elementary
Standing Rock Community Grant HS, Ft. Yates	Solen Public
Sitting Bull College, Ft. Yates	Fort Yates Public
	Selfridge Public
	St. Bernard Mission, Ft. Yates (nonpublic)
<b>Three Affiliated Tribes – Fort Berthold</b>	
<b>Indian Schools – Nontaxable</b>	<b>Public/Nonpublic Schools - Taxable</b>
Fort Berthold Community College, New Town	Twin Buttes Elementary, Halliday
	Mandaree Public
	White Schield Public, Roseglen
	Edwin Loe Elementary, New Town
	New Town High School
	Parshall Elementary
	Parshall High School
<b>Turtle Mountain Tribe</b>	
<b>Indian Schools – Nontaxable</b>	<b>Public/Nonpublic Schools - Taxable</b>
Ojibwa Indian, Belcourt (nonpublic)	Turtle Mt. Community Elementary, Belcourt
	Turtle Mt. Community Middle, Belcourt
	Turtle Mt. Community High School, Belcourt
	St Ann's Catholic, Belcourt (nonpublic)
	Turtle Mt. Special Education Unit, Belcourt
<b>Spirit Lake Tribe (Devils Lake Sioux)</b>	
<b>Indian Schools – Nontaxable</b>	<b>Public/Nonpublic Schools - Taxable</b>
Tate Topa Tribal, Ft. Totten	Oberon Elementary
Cankdeska Cikana Community College, Ft. Totten (Previous name for college was Little Hoop)	Warwick Public
	Four Winds Community High School, Ft. Totten
	Ft. Totten Special Education Unit, Ft. Totten

**Indian Schools not Located on Reservations**

<b>Indian Schools – Nontaxable</b>
Theodore Jamerson Elem School, Bismarck
Circle of Nations School (Wahpeton Indian), Wahpeton
Dunseith Day Elem School, Dunseith
United Tribes Technical College, Bismarck

**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
CORY FONG, TAX COMMISSIONER**

600 E. Boulevard Ave., Dept. 127  
Bismarck, North Dakota 568505-0599

Taxpayer Assistance: 701.328.7088  
Fax: 701.328.1942

fueltax@nd.gov  
www.nd.gov/tax