

**From:** Rehborg, Robin R. <rrehborg@nd.gov>

**Date:** Thursday, January 30, 2025 at 3:26 PM

**To:** Ruby, Dan J. <druby@ndlegis.gov>

**Cc:** Koppelman, Ben <bkoppelman@ndlegis.gov>, Henke, Ron J. <rhenke@nd.gov>, Schaffer, Brad K. <bkschaffer@nd.gov>

**Subject:** Tribal Tax Exemption counts

Representative Ruby,

We were listening to testimony on HB 1521.

The process for the tax exemption is very simple. The only thing that can get challenging is when GIS data does not show an address on a reservation or tribal trust land. Then we require the enrolled member to provide a letter from the Tribal Council which states the address is located within the reservation or tribal trust land.

Representative Koppelman reached out to us for some data. The purchase prices below do not include the 5% MV excise tax.

2021 Number of Vehicles Purchased

<b>Exemption</b>	<b>Number of Vehicles</b>
Off Reservation	996
On Reservation	<u>2,648</u>
	<b>3,644</b>

2021 Total Vehicle Purchase Price

<b>Exemption</b>	<b>Total Purchase Price</b>
Off Reservation	\$30,168,248.75
On Reservation	<u>\$57,700,101.83</u>
	<b>\$87,868,350.58</b>

2022 Number of Vehicles Purchased

<b>Exemption</b>	<b>Number of Vehicles</b>
Off Reservation	992
On Reservation	<u>2,403</u>
	<b>3,395</b>

2022 Total Vehicle Purchase Price

<b>Exemption</b>	<b>Total Purchase Price</b>
Off Reservation	\$35,444,934.90
On Reservation	<u>\$69,141,692.56</u>
	<b>\$104,586,627.46</b>

2023 Total Vehicle Count/Purchase Price

<b>Exemption</b>	<b>Number of Vehicles</b>
Off Reservation	1,704 (prior to law change in 2023)
On Reservation	<u>1,250</u>
	<b>2,954</b>

<b>Exemption</b>	<b>Total Purchase Price</b>
Off Reservation	\$56,190,371.02
On Reservation	<u>\$36,336,114.90</u>
	<b>\$92,526,485.92</b>

2024 Total Vehicle Count/Purchase Price

**On Reservation**

2024 Vehicle count	<b>2,447</b>
2024 Total Purchase Price	<b>\$71,213,551.33</b>

Should you need further information please let me know.  
Robin

Robin Rehborg  
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