



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

- 812 2008

Memorandum

TO: Jeffrey Nelson
Legislative Council

FR: Kathryn L. Strombeck *KL*
Research Analyst

RE: Fiscal Impact of Sales Tax Exemption for
Purchases by an Indian Tribe (Bill Draft 90204.0100)

DT: August 12, 2008

If enacted by the 2009 Legislative Assembly, a bill that would exempt from sales and use tax the purchases made by an Indian Tribe is estimated to reduce state general fund and state aid distribution fund revenues by \$30,000 to \$40,000 during the 2009-2011 biennium.

If you have any questions, please contact Commissioner Fong or me at 701.328.2770.