

When making an exempt sale to a Native American, the seller must obtain one of the following from the Native American to prove the sale is exempt:

- A fully completed exemption certificate (Form S-211), from the Native American. The Native American should check the appropriate box under “other” and fill in his or her enrollment number and the tribe with which he or she is an enrolled member and on whose tribal land he or she resides.
- All of the following information that the seller must record on the invoice or similar document it keeps:
 - The buyer’s enrollment number
 - The tribe with which the buyer is an enrolled member, and
 - The tribal land where the taxable product is sold to the buyer.

Example 1: A Native American seller, located on tribal land, sells sporting equipment to a non-Native American. The non-Native American buyer obtains possession of the sporting equipment on the tribal land. The sale is taxable because the sale is to a non-Native American.

Example 2: A Native American is an enrolled member of a tribe and lives off her tribal land. She purchases an automobile from an automobile dealer and takes delivery of the automobile on her tribal land. The sale is taxable because the Native American does not live on her tribal land.

Example 3: A non-Native American seller, not located on tribal land, sells clothing to a Native American who lives on her tribal land. The Native American obtains possession of the clothing off her tribal land. The sale is taxable because the Native American buyer obtains possession of the clothing off her tribal land.

Example 4: A Native American seller located on tribal land sells auto parts to a purchaser who is of Native American descent but is not an enrolled member of the tribe which has jurisdiction over the tribal land where the auto parts will be delivered. The purchaser takes possession of the auto parts on the tribal land of the Native American seller. The sale is taxable because the purchaser is not a Native American who is an enrolled member of the tribe which has jurisdiction over the tribal land where the auto parts are delivered.

Example 5: A Wisconsin tribe hires a non-Native American caterer to deliver meals to the tribe's employees. Since the tribe is an exempt entity, sales of meals to the tribe are not subject to Wisconsin sales or use tax.

Example 6: A Native American corporation buys a motor vehicle from a motor vehicle dealer located off tribal land. The seller delivers the vehicle to the corporation on its tribal land where it operates the business. The corporation will store the vehicle primarily on its tribal land. The sale is not subject to Wisconsin sales or use tax because the corporation is a Native American corporation, delivery is taken on its tribal land, and it will store the vehicle primarily on its tribal land.

Example 7: A Native American buys a motor vehicle from a non-Native American. The seller is not engaged in business. The Native American lives on his tribal land and obtains possession from the seller on his tribal land. The sale is not subject to Wisconsin sales or use tax because the buyer is a Native American who lives on his tribal land and delivery is on his tribal land.

B. Gambling and Casino Operations on Tribal Land

1. Nontaxable Sales by Tribes



Wisconsin Sales and Use Tax Exemption Certificate

**Form
S-211**

Do not send this certificate to the Department of Revenue

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

Check One ☐ **Check One**

☒ **Single Purchase**

☐ **Continuous**

Purchaser Information

Business Name TRIBAL MEMBER WOULD PUT THEIR NAME HERE		Type of Business Individual consumer	
Business Address TRIBAL MEMBER'S ADDRESS	City TRIBAL MEMBER'S CITY	State	ZIP Code
Purchaser's Tax ID Number		State of Issue	
If no Tax ID Number, enter one of the following:	FEIN	Driver's License Number/State Issued ID Number	State of Issue

Seller Information

Name			
Address	City	State	ZIP Code

Reason for Exemption

☐ **Resale** (Enter purchaser's seller's permit or use tax certificate number) _____

Manufacturing and Biotechnology

- ☐ Tangible personal property (TPP) or item under s.77.52(1)(b) that is used exclusively and directly by a manufacturer in manufacturing an article of TPP or items or property under s.77.52(1)(b) or (c) that is destined for sale and that becomes an ingredient or component part of the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale or is consumed or destroyed or loses its identity in manufacturing the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale.
- ☐ Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) and safety attachments for those machines and equipment.
- ☐ The repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed. Tools used to repair exempt machines are not exempt.
- ☐ Fuel and electricity consumed in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) in this state.
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
- ☐ Portion of the amount of fuel converted to steam for purposes of resale. Percent of fuel exempt: _____ %
- ☐ Property used exclusively and directly in qualified research, by persons engaged in manufacturing at a building assessed under s. 70.995, by persons engaged primarily in biotechnology in Wisconsin, or a combined group member conducting qualified research for another combined group member that meets these requirements.

Farming

(To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, beekeeping or custom farming services.)

- ☐ Tractors (except lawn and garden tractors), all-terrain vehicles (ATV) and farm machines, including accessories, attachments, and parts, lubricants, nonpowered equipment, and other tangible personal property or items or property under s.77.52(1)(b) or (c) that are used exclusively and directly, or are consumed or lose their identities in the business of farming. This includes services to the property and items above.
- ☐ Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- ☐ Breeding and other livestock, poultry, farm work stock, bees, beehives and bee combs.
- ☐ Containers for fruits, vegetables, bee products, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage. Baling twine and baling wire.
- ☐ Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- ☐ Animal bedding, drugs for farm livestock or on bees, and milk house supplies.

Governmental Units and Other Exempt Entities

Enter CES No., if applicable

HCN CES# 062768

- ☐ The United States and its unincorporated agencies and instrumentalities.
- ☐ Any federally recognized American Indian tribe or band in this state.
- ☐ Wisconsin state and local governmental units, including the State of Wisconsin or any agency thereof, Wisconsin counties, cities, villages, or towns, and Wisconsin public schools, school districts, universities, or technical college districts.
- ☐ Organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals. CES Number _____ (Required for Wisconsin organizations).

Other

- ☐ Containers and other packaging, packing, and shipping materials, used to transfer merchandise to customers of the purchaser.
- ☐ Trailers and accessories, attachments, parts, supplies, materials, and service for motor trucks, tractors, and trailers which are used exclusively in common or contract carriage under LC, IC, or MC No. (if applicable) _____.
- ☐ Machines and specific processing equipment used exclusively and directly in a fertilizer blending, feed milling, or grain drying operation, including repair parts, replacements, and safety attachments.
- ☐ Building materials acquired solely for and used solely in the construction or repair of holding structures used for weighing and dropping feed or fertilizer ingredients into a mixer or for storage of such grain, if such structures are used in a fertilizer blending, feed milling, or grain drying operation.
- ☐ Tangible personal property purchased by a person who is licensed to operate a commercial radio or television station in Wisconsin, if the property is used exclusively and directly in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.
- ☐ Fuel and electricity consumed in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
- ☐ Tangible personal property and items, property and goods under s.77.52(1)(b), (c), and (d) to be resold by _____ on my behalf where _____ is registered to collect and remit sales tax to the Department of Revenue on such sales.
- ☒ Tangible personal property, property, items and goods under s.77.52(1)(b), (c), and (d), or services purchased by a Native American with enrollment # _____, who is enrolled with and resides on the HO-CHUNK NATION TRUST LAND Reservation, where buyer will take possession of such property, items, goods, or services.
- ☐ Tangible personal property and items and property under s.77.52(1)(b) and (c) becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility. Caution: Do not check the "continuous" box at the top of page 1.
- ☐ Portion of the amount of electricity or natural gas used or consumed in an industrial waste treatment facility.
(Percent of electricity or natural gas exempt _____ %)
- ☐ Electricity, natural gas, fuel oil, propane, coal, steam, corn, and wood (including wood pellets which are 100% wood) used for fuel for **residential or farm** use.
- | | % of Electricity Exempt | % of Natural Gas Exempt | % of Fuel Exempt |
|--|-------------------------|-------------------------|------------------|
| <input type="checkbox"/> Residential | _____ % | _____ % | _____ % |
| <input type="checkbox"/> Farm | _____ % | _____ % | _____ % |
- Address Delivered: _____
- ☐ Percent of printed advertising material solely for out-of-state use. _____ %
- ☐ Catalogs, and the envelopes in which the catalogs are mailed, that are designed to advertise and promote the sale of merchandise or to advertise the services of individual business firms.
- ☐ Computers and servers used primarily to store copies of the product that are sent to a digital printer, a plate-making machine, or a printing press or are used primarily in prepress or postpress activities, by persons whose NAICS code is 323111, 323117, or 323120.
- ☐ Purchases from out-of-state sellers of tangible personal property that are temporarily stored, remain idle, and not used in this state and that are then delivered and used solely outside this state, by persons whose NAICS code is 323111, 323117, or 323120.
- ☐ Other purchases exempted by law. (State items and exemption). _____

I declare that the information provided is complete and accurate to the best of my knowledge, and that the product(s) purchased will be used in the exempt manner indicated. If a product is not used in an exempt manner, I will remit use tax on the purchase price at the time of first taxable use. I understand that failure to remit the use tax may result in a future liability, including tax, interest, and penalty.

CAUTION: Using this certificate to avoid paying sales tax may result in a fine of \$250 for each transaction for which the certificate is used

Signature of Purchaser	Print or Type Name	Title	Date
	TRIBAL MEMBER'S NAME	HCN TRIBAL MEMBER	

(DETACH AND PRESENT TO SELLER)