

Tax Collection Agreements With Tribal Governments  
Office of State Tax Commissioner  
Fiscal Years 2012, 2013, and 2014

Tribe	Effective Date	Tax Type	Revenue Allocation	Admin. Fee	FY2012 Revenue	FY2013 Revenue	FY2014 Revenue
Standing Rock Sioux	July 1, 1993	Cigarette and Other Tobacco Products	75% tribe / 25% state	3%	\$75,371	\$75,876	\$68,792
Standing Rock Sioux	January 1, 1999	Motor Fuel and Special Fuel	75% tribe / 25% state	1%	338,563	376,153	365,333
Spirit Lake	September 1, 2006	Motor Fuel and Special Fuel	76% tribe / 24% state	1%	265,414	252,438	255,220
Three Affiliated Tribes	September 1, 2007	Motor Fuel and Special Fuel	70% tribe / 30% state	1%	2,041,593	2,188,392	2,467,753
Turtle Mountain Band of Chippewa	September 1, 2010	Motor Fuel and Special Fuel	96% tribe / 4% state	1%	710,542	687,290	606,968
Three Affiliated Tribes	July 1, 2008	Oil & Gas Gross Production and Oil Extraction	50% tribe / 50% state	None	74,657,124	131,858,576	245,922,548

Prepared by Office of State Tax Commissioner  
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