



Little River Band of Ottawa Indians

Tax Department
375 River St
Manistee MI 49660
(231) 723 - 8288

Interpretation Letter 2006-1

January 11, 2006

Dear _____ :

You represent the _____, a Tribal Enterprise of the Little River Band of Ottawa Indians, which is located on Tribal and trust land. You have rented space at your facility to an outside promoter that will sublet space to approximately 50 sellers to make retail sales to the public. You inquire whether the lodging and occupancy tax must be collected from the promoter for the rental of the room and/or the sub-rental of the space to the individual sellers.

Pursuant to the Tax and Revenue Administration Ordinance #05-100-08 Section 4.02(a) “. . . a tax is hereby levied upon every person for the use and occupancy of any room(s) or lodging facilities . . .” The rental of the room(s) to the promoter is subject to the Lodging and Occupancy Tax while the booth or table space offered by the promoter to the individual sellers does not constitute lodging and occupancy under the ordinance.

Sincerely,

Barbara Czarnecki
Tax Officer
Little River Band of Ottawa Indians
Ph: 231-723-8288 ext. 6874
Email: bczarnecki@lrboi.com