



Little River Band of Ottawa Indians

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

Interpretation Letter 2006-2

January 13, 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 inquire whether sellers that come to your facility and make sales to the public are required to register for Tribal taxes.

Pursuant to the Tax and Revenue Administration Ordinance #05-100-08, Article VIII, any seller which is located on Tribal and Trust land shall be required to obtain a Tribal business tax license from the Tribe on the form prescribed by the Tax Department.

Tax department procedure 8.1.1.1 outlines the procedure for registering Tribal, Tribal member and Tribal Entity businesses. Procedure 8.1.1.2 outlines the procedure for registering non-member sellers. Both Tribal and non-member sellers engaging in sales at fewer than three events on Tribal and trust land within a calendar year can register as a concessionaire as outlined in Procedure 8.1.2

Sincerely,

Barbara Czarnecki
Tax Officer
Little River Band of Ottawa Indians
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