



Little River Band of Ottawa Indians

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

Interpretation Letter 2006-4

April 17, 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 the admission charges to trade shows scheduled through your _____ Sales Department are subject to the Admissions Tax.

In Article VII of the Tax and Revenue Administration Ordinance (#05-100-08), subsection 7.01 defines an "admissions charge" as the amount assessed for the right or privilege to have access to a place or location where amusement, entertainment or recreation is provided.

According to the encyclopedia, a **trade fair** (or **trade show**) is an exhibition organized so that companies in a specific industry can showcase and demonstrate their new products and services. Attendees are often seeking information instead of recreation.

Admission charges to any trade show that is not intended to provide amusement, entertainment or recreation do not have to be included in gross receipts for Admissions Tax.

Sincerely,

Barbara Czarnecki
Tax Officer
Little River Band of Ottawa Indians
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