



Little River Band of Ottawa Indians

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

Approved by:

Date:

Interpretation Letter 2012-2

May 15, 2012

Dear _____ :

You represent the _____ Department of the Little River Band of Ottawa Indians. Your department operates a wastewater treatment plant as a function of the Little River Band Tribal Government. Your department currently charges a tipping fee of 6 cents per gallon for septage sewage received at your plant. You have asked if the tipping fee is taxable income.

As governmental entities, federally recognized tribes are not subject to income taxes. Since your department is a function of a federally recognized Tribal government, the tipping fees are not subject to income tax.

The taxability of septage treatment under the Little River Band's Tax and Revenue Administration Ordinance (#05-100-08) has been addressed previously in Interpretation Letter 2007-1 dated October 16, 2007. The Tax Department's position on septage treatment, including tipping fees, remains the same.

Please feel free to contact me if you have additional tax questions.

Sincerely,

Barbara Czarnecki
Tax Officer
Little River Band of Ottawa Indians
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