

**Little River Band of Ottawa Indians  
Tribal Council**

2608 Government Center Drive  
Manistee, MI 49660  
(231) 723-8288

**Resolution #15-0107-001**

*Approving Language for Proposed Amendments to the Michigan – Little River Band of Ottawa Indians Tax Agreement and Consenting to Preparations by the State of Michigan Department of Treasury for Final Approval and Signature.*

WHEREAS, the status of the *Gaá Čhíng Ziibi Daáwaa Aníshinaábek* (Little River Band of Ottawa Indians) as a sovereign and Treaty-making power is confirmed in numerous treaties, from agreements with the initial colonial powers on this land, to various treaties with the United States; and

WHEREAS, the Little River Band of Ottawa Indians (Tribe) is descended from, and is the political successor to, the Grand River Ottawa Bands, signatories of the 1836 Treaty of Washington (7 Stat. 491) with the United States, as reaffirmed by federal law in P.L. 103-324, enacted in 1994; and

WHEREAS, the Tribe adopted a new Constitution, pursuant to a vote of the membership on May 27, 1998, which Constitution became effective upon its approval by the Assistant Secretary-Indian Affairs on July 10, 1998; and

WHEREAS, the Tribe adopted amendments to the Constitution on April 26, 2004, which became effective upon approval by the Assistant Secretary-Indian Affairs on May 13, 2004; and

WHEREAS, the legislative powers of the Tribe are vested in the Tribal Council according to Article IV, Section 1 of the Constitution; and

WHEREAS, the Tribal Council is authorized by Article IV, Section 7(a)(1) and (2) to exercise the inherent powers of the Tribe by establishing laws through the enactment of ordinances and adoption of resolutions to govern the conduct of Tribal Members and others within the Tribe's jurisdiction and to promote, protect and provide for the public health, peace, morals, education and general welfare of the Tribe and its members; and

WHEREAS, the Tribal Council is authorized by Article IV, Section 7(a)(4) to provide for the manner of making, holding and revoking assignments of the Little River Band's land or interests therein; and

WHEREAS, the Tribal Council is authorized by Article IV, Section 7(b) to authorize and ratify agreements and contracts negotiated by the Tribal Ogema on behalf of the Little River Band with political subdivisions or private parties on all matters within the authority of the Tribal Council; and

WHEREAS, the Tribal Council is authorized by Article IV, Sections 7(c) and (d) to purchase, lease, take or otherwise acquire land or interests in land which may be deemed beneficial to the Little River Band and to approve or veto any sale, disposition, lease or encumbrance of that land or interest therein; and

WHEREAS, the Tribal Council is authorized by Article IV, Sections 7(i)(2) and (3) to manage any funds within the exclusive control of the Little River Band and to levy duties, fees, taxes and assessments on any persona, natural or corporate, residing within the territorial jurisdiction of the Tribe; and

WHEREAS, the Tribal Council is authorized by Article IV, Section 7(j) to take any action not inconsistent with the Constitution or Federal law which is necessary and proper to carry out the legislative powers of the Tribe; and

WHEREAS, the executive powers of the Tribe are vested in the Tribal Ogema according to Article V, Section 1 of the Constitution; and

WHEREAS, the Tribal Ogema is authorized by Article V, Section 5(a)(3) to consult, negotiate and execute agreements and contracts on behalf of the Little River Band with governments, political subdivisions ad private parties subject to authorization and ratification by Tribal Council; and

WHEREAS, the Tribal Ogema is authorized by Article V, Section 5(a)(7) to collect taxes or assessments against members, non-members or businesses; and

WHEREAS, the Tribal Ogema is authorized by Article V, Section 5(a)(8) to manage the economic affairs, enterprises, property and other interests of the Tribe, consistent with the ordinances and resolutions enacted by Tribal Council; and

WHEREAS, the Tribe has had tax agreements with the State of Michigan since 2004, which provide for time-to-time amendments.

NOW THEREFORE IT IS RESOLVED, that the Tribal Council approves the following language proposing amendments to the Tax Agreement of 2004 submitted by the State of Michigan Department of Treasury, indicated by emboldened underscored text:

§ III(C)(3) Refund Table – Resident Tribal Members

A Resident Tribal Member shall be entitled to an annual refund representing sales tax and use tax paid on tangible personal property acquired under § III(A)(2)(b) (except for the purchase and affixation by the Resident Tribal Member of materials for construction, renovation, or improvement of his or her principal residence within the Agreement Area). This refund shall apply under both the *Tribal Certificate of Exemption* method described in § XII(C)(1), above and Refund Method described in § XII(C)(2) above. This refund shall be determined by use of the following table:

Resident Tribal Member's federal Adjusted Gross Income modified to include Social Security benefits, Social Security disability benefits, Railroad Retirement benefits, unemployment benefits, fishing income under section 7873 of the Internal Revenue Code, Tribal supplemental assistance programs qualifying under section 5.03 of Revenue Procedure 2014-35, IRB 2014-26, and disability income to the extent they are specifically exempt from or excluded from the computation of federal Adjusted Gross Income (but not to exceed \$80,000) x 15% x 6%

The Table shall be reviewed upon the written request of either party with notice to all other tribes that have agreements that are substantially similar to this Agreement but not more frequently than once every three years. It is the intent of the parties that any revision to the Table shall be uniformly applied to all tribes that have agreements that are substantially similar to this Agreement.

[and]

§III (A)(2)(c) [as amended by the First Amendment] Resident Tribal Members are exempt from both the sales tax and use tax on the following items regardless of where purchased or used provided they are purchased for non-commercial use, used primarily by the Resident Tribal Member and principally garaged, berthed, or stored within the Agreement Area:

- i. Passenger vehicles including automobiles, pick-up trucks, recreational vehicles and motorcycles;
- ii. Recreational watercraft;
- iii. Snowmobiles; and
- iv. Off road vehicles.

Where an item is purchased under this subsection and subsequently transferred to a non-Resident Tribal Member relative and the transfer would be exempt under MCL 205.93(3)(a) or MCL 205.94bb, the Resident Tribal Member shall reimburse the State an amount equal to the current sales or use tax rate times the retail dollar value of the item at the time of the transfer. The reimbursement shall be paid to the Department within 30 days of the date of transfer. Such reimbursement will not be required where the retail dollar value at the time of transfer is below \$2,000 for a passenger vehicle or is below

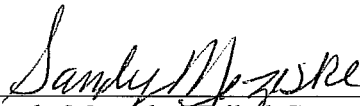
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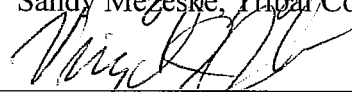
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\$1,000 for other enumerated items.

**CERTIFICATE OF ADOPTION**

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 9 FOR, 0 AGAINST, 0 ABSTAINING, and 0 ABSENT, at a Regular Session of the Little River Band of Ottawa Indians Tribal Council held on January 7, 2015, at the Little River Band's Government Center in Manistee, Michigan, with a quorum being present for such vote.

  
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Sandy Mezeske, Tribal Council Recorder

  
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Virgil Johnson, Tribal Council Speaker

Attest:

Distribution: Council Records  
Tribal Ogema  
Tax Department  
Legislative Legal Department