Resolution # 09-0715-196

Approving Revisions to Chapter 1, Tribal Tax Regulations

WHEREAS, the status of the Gaá Čhíng Ziibi Daáwaa Anišíhinaáhekö (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 Tribal Council is authorized under Article IV, Section 7(a) to provide for the public health, peace, morals, education and general welfare of the Little River Band and its members; and

WHEREAS, the Tribal Council adopted Ordinance #05-100-08 Tax and Revenue Administration Ordinance, which provides for raising public revenues by prescribing certain taxes, fees and charges to be paid to the Tribe on certain business activities on December 14, 2005; and

WHEREAS, the Tax and Revenue Administration Ordinance was amended by Resolution #06-0412-243 (emergency amendments to affect exemptions for cultural activities); Resolution #06-0628-449 (permanent adoption of emergency amendments); Resolution #06-0830-612 (emergency amendments regarding non-profit organization exemption); and $06-1018-724 ) permanent adoption of emergency amendments); and
WHEREAS, the Tax and Revenue Administration Ordinance required further technical amendments defining “gross receipts” and “complimentary”; amending the “Use of Revenues Sections; allowing exemptions for certain “qualified fundraising events”; changing the filing period for Little River Casino Resort to monthly; and imposing penalties for allowing unlicensed sellers to operate on Tribal and Trust land, which were permanently adopted by Tribal Council on July 15, 2009; and

WHEREAS, the revisions to the Tax and Revenue Administration Ordinance requires amendments to Chapter 1 of the Tribal Tax Regulations in order to comply with the new provisions in the Ordinance.

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby approves the amendments to Chapter 1 of the Tribal Tax Regulations.

IT IS FURTHER RESOLVED THAT the attached amendments to Chapter 1, Tribal Tax Regulations, shall be effective immediately.

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, 0 and ABSENT at a regular session of the Little River Band of Ottawa Indians Tribal Council held on July 15, 2009, at the Little River Band’s Dome Room in Manistee, Michigan, with a quorum being present for such vote.

[Signature]
Jaming M. Sam, Council Recorder

Attest:
Stephen Parsons, Council Speaker