



Little River Band of Ottawa Indians

375 River Street
Manistee, MI 49660
(231) 723-8288

Moved to
Open Session
05/06/15

Resolution # 04-0324-137

*Implementation of the Tax Agreement Between the Little River Band
of Ottawa Indians and the State of Michigan*

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 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 Little River Band of Ottawa Indians is a federally recognized tribe, as reaffirmed under P.L. 103-324, enacted on September 21, 1994, possessing inherent sovereignty, and federal statutory and common law rights of self-governance over the Tribe, its members, its territory, and all persons (natural and corporate) within its territory; and

WHEREAS, based upon the Band's inherent sovereignty as interpreted by Federal common and statutory law, certain federal and state taxes do not apply to the Band, its members or within the Band's Indian Country;

WHEREAS, it is essential to the economic well being of the Band, its members and persons doing business within the Band's Indian Country that the exemptions and immunities from certain federal and state taxes be fully recognized; and

WHEREAS, the Tribal Council did, pursuant to Resolution No. #03-0205-33, ratify the Tax Agreement between the Little River Band of Ottawa Indians and the State of Michigan; and

WHEREAS, the terms of that Tax Agreement require the Tribe to make certain decisions necessary to implement the terms of that Agreement; and

WHEREAS, the Tribal Ogema wishes to implement this Agreement to provide for implementation in the month of April 2004.

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council hereby confirms its ratification of the Tax Agreement between the Little River Band of Ottawa Indians and the State of Michigan, dated December 20, 2002, which has been executed by Ogema Jonnie J. Sam, II, on behalf of the Band and by Governor John Engler and State Treasurer Douglas Roberts on behalf of the State of Michigan.

IT IS FURTHER RESOLVED THAT the Tribal Council elects to use the *Tribal Certificates of Exemption* method for Sales and Use Tax exemptions on its purchases, including purchased by Little River Casino Resort.

IT IS FURTHER RESOLVED THAT the Tribal Council elects to authorize Tribal members and Tribal Entities (as defined in the Tax Agreement), to use the *Tribal Certificate of Exemption* method for Sales and Use tax exemption on their purchases as authorized by the Tax Agreement.

IT IS FURTHER RESOLVED THAT the Tribal Council approves the Tribal Ogema's recommendation that the following individuals be the Tribal Officials authorized to sign *Tribal Certificates of Exemption* for purchases by the Tribal government, its subdivisions and for Tribal Members and Tribal Entities:

Lee A. Sprague, Tribal Ogema
Michelle Lucas, Purchasing Manager

IT IS FURTHER RESOLVED THAT the Tribal Council approves the Tribal Ogema's recommendation that the following individuals be the Tribal Officials authorized to sign *Tribal Certificates of Exemption* for purchases by Little River Casino Resort:

James LaPorte, Finance Director/Interim General Manager
Patrick Enlow, Purchasing Manager

IT IS FURTHER RESOLVED THAT the Tribal Council elects to utilize the refund method for motor fuel purchases.

IT IS FURTHER RESOLVED THAT the Tribal Council elects to utilize the quota method to acquire tobacco products which are exempt from the Michigan Tobacco Products Taxes. For purposes of implementing the quota method, the Tribe will purchase its tax exempt quota of tobacco products from the following wholesaler:

Heartland Distributors
955 Dickerson Road
Gaylord, MI 49735
Contact: Pete Dryzga

IT IS FURTHER RESOLVED THAT the Tribal Council elects to utilize the following retailer and retail outlet for purposes of making retail sales of exempt tobacco products to Tribal members:

Little River Casino Resort – Odawa Trading Post
2700 Orchard Highway (M-22)
Manistee Reservation
Manistee, MI 49660

IT IS FURTHER RESOLVED THAT the Tribal Council authorizes the submission of the list of Resident Tribal Members to the State of Michigan Treasury Department and authorizes the Tribal Ogema to update that list as necessary to ensure proper implementation and administration of the Tax Agreement.


IT IS FURTHER RESOLVED THAT the Tribal Council affirms that the Tribe intends to have Tribal Member and Tribal Entity businesses that operate wholly within Indian Country to register with and be licensed by the Tribe. The Tribal Council authorizes the Tribal Ogema to negotiate a mutually agreeable format for transmitting information on Tribal Members and Tribal Entities licensed by the Tribe to the State of Michigan Treasury Department.

IT IS FURTHER RESOLVED THAT the Tribal Council authorizes the Legal Department to prepare such certifications verifying the Tribe has validly entered into the Tax Agreement and is fully prepared to take all necessary steps to bind Tribal Members and Tribal Entities to the terms of the Tax Agreement.


IT IS FINALLY RESOLVED THAT the Tribal Council authorizes the Tribal Ogema to submit to the State of Michigan Treasury Department such other information as may be required to implement the Tax Agreement.

CERTIFICATE OF ADOPTION

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 6 FOR, 2 AGAINST, 0 ABSTAINING, and 1 ABSENT, at a Regular Session of the Little River Band of Ottawa Indians Tribal Council held on March 24, 2004; at the Little River Band's Downtown Offices in Manistee, Michigan, with a quorum being present for such vote.



Janine M. Sam, Council Recorder



Stephen Parsons, Council Speaker

Attest:

Distribution: Council Records
Tribal Ogema
Tribal Court
Legal Department
MI Attorney General Office
MI Treasury Department