



Little River Band of Ottawa Indians

Tax Department

2608 Government Center Drive

Manistee MI 49660

(231) 723 - 8288

February 4, 2016

Interpretation Letter 2016-01

Dear _____ :

You represent the _____, a Tribal Enterprise of the Little River Band of Ottawa Indians, which is located on Tribal and trust land. You have rented space at your facility to an outside vendor that will be providing an entertainer. You inquired whether a venue report would be required.

Pursuant to the Tax and Revenue Administration Ordinance #05-100-08 Section 4.02(a) “. . . a tax is hereby levied upon every person for the use and occupancy of any room(s) or lodging facilities . . .” The rental of the room(s) to your customer is subject to the Lodging and Occupancy Tax. Their subsequent entertainment activity would not be your responsibility for Venue Reporting purposes.

As you are aware, per the Tribal Tax Ordinance (#05-100-08), Article VIII, § 8.03 a Tribal tax license is required of any seller operating on Tribal and trust land of the Little River Band of Ottawa Indians. Your lessees should be made aware of this requirement if they are making retail sales to the public.

Please let me know if you have any further questions.

Sincerely,

Valerie Chandler
Staff Accountant / Tax Officer
Little River Band of Ottawa Indians