

## **Chapter 7. Hotel Room Tax**

### **7.701 PURPOSE**

The purpose of this Statute is to raise revenues for the Little Traverse Bay Bands of Odawa Indians through the imposition of a LTBB use tax on rooms rented to non-LTBB members at Tribally owned facilities.

(Source: WOS 2003-04, May 18, 2003, Section I)

### **7.702 DEFINITION**

For purpose of this Statute “**Hotel**” means any facility wholly owned by the Little Traverse Bay Bands of Odawa Indians that offers rental lodging to members of the public and is exempt from imposition of Michigan sales or use tax on rooms under the Tax Agreement executed on December 20, 2002, or any successor agreement.

(Source: WOS 2003-04, May 18, 2003, Section II)

### **7.703 ROOM TAX**

- A.** The Little Traverse Bay Bands of Odawa Indians imposes a 6% use tax on the price of Hotel rooms rented to non-LTBB members. This tax shall be separately itemized and accounted for in the total charge to such patrons, and placed in such accounts as directed by the LTBB Tribal Council.
- B.** The Odawa Casino Resort may exempt representatives of Other Governments and Non-profit Organizations from this tax when lodging for official business purposes on behalf of such government or organization.
- C.** For purposes of this Statute "Other Governments" means Indian tribal governments other than LTBB, state governments, and the federal government, including their agencies and subdivisions. "Non-profit Organizations" means entities organized and formally certified as such under the laws of LTBB or other governments.

(Source: WOS 2010-005, March 21, 2010, Section II)

#### **7.704 USE OF FUNDS**

The funds collected under the authority of this Statute shall be used by the Tribal Government for discretionary use as determined by Tribal Council.

(Source: WOS 2003-04, May 18, 2003, Section IV)

#### **7.705 EFFECTIVE DATE**

This Statute takes effect immediately and in the event any Hotels have collected a sales tax after March 1, 2003, all such tax shall be disbursed to the Tribe in accordance with this Statute.

(Source: WOS 2003-04, May 18, 2003, Section V)