

**WAGANAKISING ODAWAK STATUTE # 2023-022**  
**HOTEL ROOM TAX**

**SECTION I.           PURPOSE**

The purpose of this statute is to raise revenues for the Little Traverse Bay Bands of Odawa Indians through the imposition of a room tax at hotels located within the Tribe's territorial jurisdiction. This statute repeals and replaces Waganakising Odawak Statute 2010-005 and 2003-04.

**SECTION II.          DEFINITIONS**

- A.     “Hotel” means any facility that offers rental lodging to members of the public.
- B.     “Non-Profit Organizations” means entities organized and formally certified as such under the laws of LTBB or other governments.
- C.     “Other Governments” means tribal, federal and state governments, including their agencies and subdivisions.
- D.     “Tax Agreement” means the December 20, 2002 Tax Agreement Between the Little Traverse Bay Bands of Odawa Indians and the State of Michigan, including any amendments and/or successor agreement.
- E.     “Territorial Jurisdiction of the Little Traverse Bay Bands of Odawa Indians” means all land that is held in trust by the United States government for the benefit of the Tribe.
- F.     “Tribe” or “LTBB” means the Little Traverse Bay Bands of Odawa Indians.

**SECTION III.       ROOM TAX**

- A.     **Hotels Exempt from State Tax.** Any hotel located within the Tribe's territorial jurisdiction that is exempt from the imposition of Michigan sales or use tax under the Tax

Agreement shall collect 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. Hotels Subject to State Tax.** Any hotel located within the Tribe's territorial jurisdiction that is not exempt from the imposition of Michigan sales or use tax under the Tax Agreement shall collect a 6% use tax in addition to any required state taxes 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.

**C. Discretionary Exemptions.** Hotels within the territorial jurisdiction of LTBB may exempt representatives of Other Governments and Non-Profit Organizations from Tribal taxes under this section when lodging for official business purposes on behalf of such government or organization.

#### **SECTION IV. USE OF FUNDS**

The funds collected under the authority of this statute may be used for any lawful purpose as directed by Tribal Council.

#### **SECTION V. EFFECTIVE DATE**

Effective upon signature of the Executive or 30 days from Tribal Council approval, whichever comes first, or if the Executive vetoes the legislation, then upon Tribal Council override of the veto.

## CERTIFICATION

As the Tribal Council Legislative Leader and Tribal Council Secretary, we certify that this Statute was duly adopted by the Tribal Council of the Little Traverse Bay Bands of Odawa Indians at a regular meeting of the Tribal Council held on December 14, 2023 at which a quorum was present, by a vote of 8 in favor, 0 opposed, 0 abstentions, and 1 absent as recorded by this roll call:

	In Favor	Opposed	Abstained	Absent
Fred Kiogima	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Tamara Munson	<u>          </u>	<u>          </u>	<u>          </u>	<u>X</u>
William Ortiz	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Aaron Otto	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Melissa Pamp	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Jordan Shananaquet	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Leroy Shomin	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Emily Proctor	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>
Marcella Reyes	<u>X</u>	<u>          </u>	<u>          </u>	<u>          </u>

Date: 12/19/2023

Marcella R. Reyes  
Marcella Reyes, Legislative Leader

Date: 12/19/2023

Emily Proctor  
Emily Proctor, Tribal Council Secretary

Received by the Executive Office on 12/19/2023 by Don E. Jensen

Pursuant to Article VII, Section D, Subsection 1 of the Little Traverse Bay Bands of Odawa Indians Constitution adopted on February 1, 2005 the Executive concurs in this action of the Tribal Council.

Date: 1-15-2024

Regina Gasco  
Regina Gasco Bentley, Tribal Chairperson

Received from the Executive on 1/15/2024 by Marvin Taylor