

**HANNAHVILLE INDIAN COMMUNITY
GENERAL CIVIL CODE - TAXATION
TITLE VI, CHAPTER 5
ROOM OCCUPANCY TAX**

6.5.100 Title

This code shall be known as the Hannahville Indian Community Room Occupancy Tax

6.5.101 Policy

The Tribal Council of the Hannahville Indian Community believes and has promoted commercial activities on tribal lands as sources of income to the tribal government. Taxation of commercial activity on tribal lands has always been an important source of revenue to the tribal government as those revenues are used to support programs and services to tribal members and non-members who live on or visit the reservation.

6.5.102 Definitions

- (1) "Person or Licensed Business" means any individual, firm, partnership, joint venture, corporation, limited liability company, association or entity recognized to do business in the United States, State of Michigan, or the Hannahville Indian Community who supplies or makes available hotel rooms, motel rooms, or other similar accommodations to the public.
- (2) "Use" means the possession of property for personal use on the reservation by a consumer other than a person who supplies a product under this ordinance.
- (3) "Tax" means a tax levied under this Code.
- (4) "Taxpayer" means a person subject to a tax under this code.
- (5) "Tribal Government" means the Hannahville Indian Community.

6.5.103 Use Tax and Rate

There is hereby levied upon persons (taxpayer) who use or occupy rooms, lodging, or other similar accommodations furnished by hotelkeepers, motel operators and others, except rooms or lodging in excess of one (1) continuous month, on the Hannahville Indian Reservation a tax equal to six percent (6%) of the retail value of the room or lodging. All those persons in the business of making hotel rooms, motel rooms or similar accommodations available to the public shall collect the tax equal to 6% of the retail price of such accommodations and remit such tax to the Tribal government. The Tribal government retains the right to assess penalties and interest in the event such tax is not paid at the end of the fiscal year. The Tribal Council may set a monthly, quarterly or annual remittance date for the tax.

6.5.104 License

All persons subject to this Code and collecting such tax from the taxpayer shall obtain a tax license prior to conducting business on tribal lands. The tribal license to conduct business on tribal lands titled "Business License and Permit" shall also serve as the registration for a tax license under this Code. The Tribal Council, in the event applicable taxes are not remitted, may revoke the tribal license through the process set forth in § 6.5.107 of this Code. The tax imposed by this code shall be in addition to any other fees imposed by the Tribal Council.

6.5.105 Use by the Tribe, Tribal Members, and Other Exempt Entities.

- (1) The tax under this Code shall not apply to persons or vendors who make sales to the Tribal government, tribal members, and commercial enterprises owned by the Hannahville Indian Community.
- (2) The tribal tax under this Code shall not apply to members of other federally recognized Indian tribes who present a valid identification and a tribal membership card upon registration.
- (3) The Tribal Council may exempt other organizations, like non-profit organizations, from the tax authorized under this Code upon a written request for an exemption.

6.5.106 Administration of Tax; Promulgation of Rules.

This Code shall be enforced by the Tribal Council through the Tribal Treasurer who shall oversee the administration and collection of all applicable taxes. The Tribal Council retains the authority to promulgate rules, through a majority resolution, consistent with this Code.

6.5.107 Injunctions and Assessments; Records.

The Tribal Council may seek an injunction prohibiting a licensed business from doing business through the Tribal Court of the Hannahville Indian Community if the licensed business does not collect and remit the applicable tax. The Tribal Council shall seek an assessment for taxes due through the Tribal Court in the event the applicable tax is not remitted. All licensed businesses must keep proper records of occupancy rates for the tax period and the rate charged per night so that the proper tax may be determined.

6.5.108 Tax Revenue

All revenues are to be placed into the general fund of the Hannahville Indian Community to be expended as the Tribal Council determines.

6.5.109 Tax Agreements

The tax authorized under this Code may be subject to provisions of tax agreements with other sovereign governments. Any such tax agreements shall take precedence over this Code where terms may be inconsistent.