

Little Traverse Bay Bands of Odawa Indians
Department of Commerce

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How to Obtain a Tribal Certificate of Exemption (TCE)

If you are a Resident Tribal Citizen (meaning you live within the LTBB Tax Agreement Area and your address on file with the Enrollment department reflects this), and you are planning to purchase a personal-use (non-commercial) passenger vehicle, RV, motorcycle, recreational watercraft, snowmobile, off-road vehicle, modular/mobile home to be used as your principal residence, tangible personal property acquired for use in exercising a treaty fishing right, or items for permanent affixation to real estate (home improvement/renovation/construction materials for principal residence) – you are eligible for a sales/use tax exemption on those purchases. **In order to receive the sales/use tax exemption, you must submit to the LTBB DOC office a “Request for Tribal Certificate of Exemption” (Request for TCE) along with a copy of your Tribal ID.**

The Request form can be obtained from the LTBB website under the Department of Commerce section, or by contacting the LTBB DOC office. The completed Request form must be returned to DOC for processing. DOC then has up to 96 hours to process a completed Request once all backup and necessary information has been received (provided there are no issues during the verification process – such as an incorrect address or circumstances beyond our control such as a power outage, etc.). While most Requests will not take this long to complete, please do make every effort to submit Requests in a timely manner.

Upon receiving the completed Request form, DOC will verify your address with the LTBB Enrollment department and confirm that the item being purchased is eligible for TCE use. Your address must be up to date with the LTBB Enrollment department or we will not be able to issue the TCE. Also, please be aware that Resident Tribal Citizen (RTC) status does not take effect until the first day of the following month in which you move into the LTBB Tax Agreement Area and update your address with the Enrollment department. For example, if you move in and update your address in September – your Resident Tribal Citizen status takes effect on October 1st.

Upon address verification and confirmation that the purchase is eligible for a TCE, DOC will issue the Tribal Certificate of Exemption (TCE) and Authorization Letter for you to provide to the vendor at the time of purchase. If you make the purchase(s) before obtaining the TCE forms, there is now a fallback option where you can request a refund directly from the Michigan Department of Treasury, however this should not be used as an alternative to the regular TCE process as it is more burdensome on the RTC and still requires the RTC to obtain a TCE. Refund requests must be made within four (4) years of the original date of purchase. Contact LTBB DOC directly for instructions on how to request a refund.

If you have any questions regarding TCEs, including if an item is eligible for a TCE or if you reside in the LTBB Tax Agreement Area, please contact the LTBB DOC office. There is also a PDF on the LTBB website under the Department of Commerce section that lists commonly asked eligible vs. ineligible items for TCE use, as well as a map of the LTBB Tax Agreement Area. For any other questions, the LTBB DOC office can be reached by calling 231.242.1584 or by emailing DOC@ltbbodawa-nsn.gov.

STEP-BY-STEP SUMMARY OF THE TCE PROCESS

1. Determine exact item(s) to be purchased & fill out the Request for Tribal Certificate of Exemption form.
2. Submit completed Request form and Tribal ID to the LTBB DOC office.
3. LTBB DOC will verify your address with the LTBB Enrollment department and confirm the item is eligible for a TCE.
4. LTBB DOC will complete the Tribal Certificate of Exemption for your purchase(s) and return it to you along with an Authorization Letter.
5. Resident Tribal Citizen provides the Tribal Certificate of Exemption and Authorization Letter to the vendor at the time of purchase for which the sales/use tax exemption is being sought.