

Little Traverse Bay Bands of Odawa Indians - Department of Commerce (DOC)

7500 Odawa Circle. Harbor Springs, MI 49740 – DOC@ltbbodawa-nsn.gov – (ph) 231-242-1584

Request for Tribal Certificate of Exemption (TCE) for **FUTURE Resident Tribal Citizens (RTC)**

Please use this form if you are an LTBB Tribal Citizen who is purchasing, using, or acquiring materials for the construction, renovation, or improvement of property that is intended to become your principal residence within the LTBB Tax Agreement Area within 18 months of the date of purchase.

Please return this completed form to the LTBB Department of Commerce (DOC) with a copy of your Tribal ID. DOC has up to 96 hours to process a request once all documentation has been received. You must contact DOC if this TCE is not used.

Per Section III (A)(3)(b) of the LTBB/State of Michigan Tax Agreement, as amended by the Fifth Amendment: LTBB Tribal Citizens are exempt from both the sales and use tax on materials purchased, used, or acquired for the construction, renovation, or improvement of property that is intended to become their principal residence within the LTBB Tax Agreement Area within 18 months of the date of purchase.

Please initial for each requirement below to confirm you have read, understand, and agree to each item:

If the Tribal Citizen does not establish the constructed, renovated or improved property as their principal residence within 18 months of the date of purchase of the materials, they must reimburse the State for the amount of the tax that was exempted. *This requirement shall be extended to the extent that the delay is caused by a disaster or other event that results in a presidentially declared federal state of emergency or a governor declared state of Michigan emergency; such extension shall end when the state of emergency ends.

DOC is required to make a reasonable attempt to determine if the Tribal Citizen has established the constructed, renovated, or improved property as their principal residence within 18 months of the date of purchase of the materials (Tribal Citizen must submit a copy of the updated Address Verification Form from the LTBB Enrollment Department, and 2 additional proofs of residency – all reflecting the new address). If it is determined that the Tribal Citizen has not established the constructed, renovated, or improved property as their principal residence, DOC is required to notify the Tribal Citizen of their obligation to reimburse the State the amount of tax that was exempted. DOC is also required to provide notification to the Michigan Dept. of Treasury that the Tribal Citizen has a tax liability and provide the Tribal Citizen’s identifying information.

LTBB has no obligation to reimburse the State for the amount of the tax that was exempted.

Where the Resident Tribal Citizen seeks exemption claimed under either Section III (A)(2)(b), Section III (A)(2)(d) or Section III (A)(3)(b) of the LTBB/State of Michigan Tax Agreement, for the purchase, construction, renovation, or improvement of a new principal residence, the Resident Tribal Citizen or Tribal Citizen shall repay to the State any previously received exemption claimed under Section III (A)(2)(b), Section III (A)(2)(d) or Section III (A)(3)(b) of the LTBB/State of Michigan Tax Agreement, for the purchase, construction, renovation, or improvement of his/her previous principal residence(s) for a period of two years immediately preceding the purchase of the item(s) on which the exemption is to be claimed. Repayment is not required where the cumulative cost of the previously purchased items for which exemption was received does not exceed \$2,000 for the two-year period.

Is a contractor purchasing the tax-exempt materials on your behalf? YES NO If yes, please fill out the line below and submit a Signed Statement from the Contractor which contains: 1) the location at which materials will be affixed to real estate, 2) the date the work will be performed, and 3) an estimate as to the amount that will be paid for the materials, and 4) Contractor’s name, signature, and date. A template can be provided upon request.

Contractor’s Name

Address

City, State, Zip Code

Phone Number

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Please fill out the information below:

Your First Name Middle Initial Last Name LTBB Enrollment # Last 4 of SSN

Your Physical Home Address at the Time of Purchase City State Zip Code Phone Number

Physical Address Where your new Home will be Located City State Zip Code

Seller/Vendor/Store Name for your Purchase Address City, State, Zip Code Phone Number

List of Items to be Purchased (attach a separate sheet if necessary)

Anticipated Date of Purchase

Anticipated Date in which this will become your principal residence
(must be within 18 months of date of purchase of the materials)

Has tax already been paid on this purchase, and you are now needing to request a refund from the MI Dept of Treasury? YES NO

Will anyone else besides yourself be listed as an owner on the deed/title for this purchase (50% exemption may apply)? YES NO
If YES, AND the other owner is an LTBB Tribal Citizen – fill out the information directly below and submit a copy of the Tribal ID.

First Name Middle Initial Last Name LTBB Enrollment # Last 4 of SSN

Physical Home Address at the Time of Purchase City State Zip Code Last 4 of SSN

Please initial for each of the following:

I confirm that these materials are being purchased for what will become my principal residence within the LTBB Tax Agreement Area within 18 months of the date of purchase. *This requirement shall be extended to the extent that the delay is caused by a disaster or other event that results in a presidentially declared federal state of emergency or a governor declared state of Michigan emergency; such extension shall end when the state of emergency ends.

I agree to notify DOC of the date of purchase within 30 days of completion of the purchase.

I agree to submit a copy of my updated Address Verification Form from Enrollment plus additional 2 proofs of residency – all of which will reflect my new principal address within the LTBB Tax Agreement Area. If these items are not submitted to DOC within 18 months of the purchase date (or the extension timeframe as detailed above), DOC will notify the Tribal Citizen of their obligation to reimburse the State the amount of tax that was exempted, and provide notification to the Michigan Dept of Treasury that the Tribal Citizen has a tax liability and provide the Tribal Citizen’s identifying information. *Acceptable proofs of residency include (must show name and physical address – no PO boxes): Utility bill or credit bill issued within last 90 days ; Account statement from a bank or other financial institution issued within last 90 days ; Michigan high school, college, or university report cards or transcripts ; Mortgage documents ; Pay stub or earnings statement issued with the name and address of the employee ; Life, health, auto or home insurance policy ; Federal, state, or local government documents, such as receipts, licenses, or assessments ; Michigan title and registrations ; Other proofs may be considered and must be approved by DOC.

By signing below, I certify that the information stated herein is true and accurate, and that this purchase is for my principal residence within the LTBB Tax Agreement Area and will be established as such within 18 months of the date of purchase of the materials. I understand that purchasing items under fraudulent circumstances may result in refunding the sales/use tax to the State of Michigan and/or prosecution. *Please note that this form will not be accepted without the Tribal Citizen’s signature.

Tribal Citizen Signature

Date