

Little Traverse Bay Bands of Odawa Indians - Department of Commerce

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 a modular or mobile home to be used as your principal residence within the LTBB Tax Agreement Area within 12 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)(2)(d) of the LTBB/State of Michigan Tax Agreement, as amended by the Fifth Amendment: LTBB Tribal Citizens are exempt from the both sales and use tax on modular and mobile homes that are purchased to be used as their principal residence within the LTBB Tax Agreement Area within 12 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 home as their principal residence within 12 months of the date of purchase or acquisition, the Tribal Citizen 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 that the Tribal Citizen has established the modular or mobile home as their principal residence within 12 months of the date of purchase (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 modular or mobile 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.

If the mobile home is transferred to a non-Resident Tribal Citizen relative and the transfer would be exempt under MCL 205.93(3)(a), the Resident Tribal Citizen shall reimburse the State, within 30 days of the date of transfer, an amount equal to the current sales or use tax rate times the retail dollar value of the mobile home at the time of transfer. This is not required where the retail dollar value of the mobile home at the time of transfer is below \$2,000.

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.

Modular/Mobile Home Purchase Information:

Year	Make	Model	Modular ID/Serial #
------	------	-------	---------------------

Little Traverse Bay Bands of Odawa Indians - Department of Commerce

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

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 Modular/Mobile Home will be Located City State Zip Code

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

Anticipated Date of Purchase Anticipated Date in which this will become your principal residence
(must be within 12 months of date of purchase)

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 this modular or mobile home purchase will be my principal residence within the LTBB Tax Agreement Area within 12 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 12 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 12 months of the date of purchase. 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