



**MENOMINEE NATION
THE MENOMINEE TRIBAL LEGISLATURE
TRIBAL ORDINANCE NO. 23-48
CODE OF THE MENOMINEE INDIAN- TRIBE OF WISCONSIN
AMENDMENT TO CHAPTER 200
TAXATION**

FINAL APPROVAL:


BE IT ORDAINED BY THE LEGISLATURE OF THE MENOMINEE INDIAN TRIBE OF WISCONSIN:

Tribal Ordinance 23-48 is hereby enacted. Tribal Ordinance 23-48 amends Article II of Chapter 200, "Taxation" of the Code of the Menominee Indian Tribe of Wisconsin as attached hereto and incorporated herein as if fully reproduced here.

CERTIFICATION

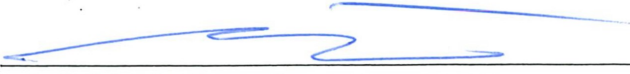
We, the undersigned Officers of the Menominee Tribal Legislature, do hereby certify that the foregoing Ordinance 23-48 Chapter 200 – "Taxation" was **DULY ADOPTED**, at a regular meeting of the Tribal Legislature held October 19, 2023, at which a quorum was present, by a vote of **6** for, **0** opposed, **0** abstentions and **2** absent.

The undersigned also certify that the foregoing amendment to Code of the Menominee Indian Tribe of Wisconsin has been posted in accordance with the Menominee Constitution and Bylaws.



**GENA KAKKAK, CHAIRWOMAN
MENOMINEE INDIAN TRIBE OF WISCONSIN**

DATE: OCTOBER 19, 2023



**SPENCER GAUTHIER, SECRETARY
MENOMINEE INDIAN TRIBE OF WISCONSIN**

TRIBAL ORDINANCE 23-48

CHAPTER 200 – TAXATION

1. Purpose. The purpose of this Ordinance is to increase the Hotel Room Tax imposed on the Menominee Casino Resort Hotel from 6% to 8% of the gross receipts from furnishing rooms.
2. Amendment to § 200-14. Section 200-14 is amended to delete the term “Menominee Gaming Corporation Hotel” and replace it with “Menominee Casino Resort Hotel.”
3. Amendment to § 200-15. Section 200-15 is amended as follows:
 - a. The paragraph immediately following the term “Levy of Tax” is amended to delete the term “Menominee Gaming Corporation Hotel” replace it with “Menominee Casino Resort Hotel.”
 - b. The paragraph immediately following the term “Levy of Tax” is amended to delete the numeral “5” and replace it with the numeral “8.”
 - c. Subsection A is amended to delete the term “Menominee Gaming Corporation Hotel” and replace it with “Menominee Casino Resort Hotel.”
 - d. Subsection A is amended to delete the numeral “6” and replace it with the numeral “8.”



MENOMINEE INDIAN TRIBE OF WISCONSIN

LEGAL DIVISION
P.O. Box 910
Keshena, WI 54135-0910
715-799-5194

MEMORANDUM

TO: Menominee Tribal Legislature

FROM: John Wilhelmi, Tribal Attorney – Gaming Emphasis

DATE: September 20, 2023

RE: Ordinance 23-48 Proposed Amendment to Chapter 200 – Taxation, Article II
Hotel Room Tax

Attached is a proposed amendment to Chapter 200 increasing the Hotel Room Tax on the Casino Hotel from 6% to 8%. The amendment also replaces the term "Menominee Casino Corporation Hotel" with the term "Menominee Casino Resort Hotel."

Chapter 200

Taxation

Article II

Hotel Room Tax

[Adopted 9-16-1994 by Ord. No. 94-15; amended in its entirety 8-15-2013 by Ord. No. 13-27]

§ 200-12 Title.

This article shall be titled "Hotel Room Tax."

§ 200-13 Authority.

Pursuant to Section 2(b) of Bylaw II of the Constitution and Bylaws of the Menominee Indian Tribe of Wisconsin which authorizes the Tribe to levy taxes by ordinance, the Menominee Tribal Legislature imposes said tax to be deposited in the Tribe's general fund.

§ 200-14 Definitions.

As used in this article, the following terms shall have the meanings indicated:

HOTEL

The Menominee Casino Resort Hotel.

§ 200-15 Levy of tax.

There is hereby levied a 8% hotel room tax on all hotel rooms and suites at the Menominee Casino Resort Hotel.

- A. The Menominee Casino Resort Hotel shall forward to the Menominee Indian Tribe of Wisconsin 8% of the gross receipts received from the furnishing of rooms.
- B. The tax imposed by this article may be collected from the consumer or user by the hotel.
- C. The amount collected by the hotel from the consumer or user in reimbursement of the tax may be displayed separately from the price advertised, the marked price, or other price on the sales check or proof of sale.

§ 200-16 Enforcement.

This article shall be enforced by the Tribal Tax Commissioner who shall have all authority to access and inspect the financial records of the hotel to ensure that said tax is collected and deposited into the Tribe's general fund per § 200-17 below.

§ 200-17 Tax collection schedule.

The Tax Commissioner is hereby authorized to develop a tax collection schedule, subject to the approval of the Menominee Tribal Legislature, which shall indicate the day of the month for each month of the year that said tax will be collected from the hotel and deposited into the Tribe's general fund.

Chapter 200

Taxation

Article II

Hotel Room Tax

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§ 200-12 Title.

This article shall be titled "Hotel Room Tax."

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Pursuant to Section 2(b) of Bylaw II of the Constitution and Bylaws of the Menominee Indian Tribe of Wisconsin which authorizes the Tribe to levy taxes by ordinance, the Menominee Tribal Legislature imposes said tax to be deposited in the Tribe's general fund.

§ 200-14 Definitions.

As used in this article, the following terms shall have the meanings indicated:

HOTEL

The Menominee ~~Gaming Corporation-Casino Resort~~ Hotel.

§ 200-15 Levy of tax.

There is hereby levied a ~~58~~68% hotel room tax on all hotel rooms and suites at the Menominee ~~Gaming Corporation-Casino Resort~~ Hotel.

- A. The Menominee ~~Gaming Corporation-Casino Resort~~ Hotel shall forward to the Menominee Indian Tribe of Wisconsin ~~68~~68% of the gross receipts received from the furnishing of rooms.
- B. The tax imposed by this article may be collected from the consumer or user by the hotel.
- C. The amount collected by the hotel from the consumer or user in reimbursement of the tax may be displayed separately from the price advertised, the marked price, or other price on the sales check or proof of sale.

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This article shall be enforced by the Tribal Tax Commissioner who shall have all authority to access and inspect the financial records of the hotel to ensure that said tax is collected and deposited into the Tribe's general fund per § 200-17 below.

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The Tax Commissioner is hereby authorized to develop a tax collection schedule, subject to the approval of the Menominee Tribal Legislature, which shall indicate the day of the month for each month of the year that said tax will be collected from the hotel and deposited into the Tribe's general fund.