

**TAX CODE
of the
BAY MILLS INDIAN COMMUNITY**

CHAPTER I. GENERAL PROVISIONS

101. **Purpose.** The purpose of this Code is as follows:
- (a) To generate revenue for the Bay Mills Indian Community for the funding of activities which enhance the general welfare of the Tribe and its members, and
 - (b) To implement provisions of the Tax Agreement, which is appended hereto.
102. **Interpretation and Relationship to Other Laws.** The provisions of this Code shall be applied as follows:
- (a) To the extent that this Code contains provisions which are in conflict with previously enacted ordinances of the Tribe, the provisions of this Code shall govern.
 - (b) To the extent that a provision of this Code is in conflict with provisions of the Tax Agreement, the Tax Agreement shall govern.
 - (c) The provisions of this Code shall be deemed minimum requirements and shall be interpreted in favor of the Tribe.
103. **Severability and Liability.**
- (a) If any section, provision or portion of this Code is adjudged to be unconstitutional or invalid by a court of competent jurisdiction, the remainder of this Code shall remain in full force and effect.
 - (b) The Tribe is not liable for any damages which may occur as a result of reliance upon or conformity with the requirements of this Code. For purposes of this subsection, Tribe means and includes all tribal agencies, agents and employees.
104. **Effective Date.** This Code shall take effect on April 1, 2003.
105. **Definitions.** For purposes of this Code, the following definitions apply:

(a) All terms contained in sec. II of the Tax Agreement shall have the meanings prescribed therein.

(b) **Admissions Charge** means the amount assessed for the right or privilege to have access to a place or location wherein amusement, entertainment or recreation is provided by the Tribe or Tribal Entity on Tribal and Trust Lands.

(c) **Casino Operations** means those restaurants, beverage preparation stations, or food preparation kitchens operated by the Tribe as a department or division of a Gaming Facility.

(d) **Complimentary** means the provision of any tangible personal property, service or accommodation without charge to a person.

(e) **Executive Council** means the duly elected governing body of the Tribe.

(f) **Food and Beverage** means "prepared food intended for immediate consumption", as defined in Michigan Compiled Laws sec. 205.54g, and as it may from time to time be amended.

(g) **Gaming Facility** means any entity licensed under sec. 7.1 of the Tribe's Gaming Ordinance and operated under the Tribe's Class III Gaming Compact with the State of Michigan.

(h) **General Sales Tax Act** means Michigan Compiled Laws sec. 205.51, *et seq.*, and as it may from time to time be amended.

(i) **Gross Occupancy Receipts** means the total amount of money or the value of other consideration charged to any person for lodging or accommodations, excluding the tax levied by this Code.

(j) **Gross Receipts** means the total amount of money or the value of other considerations received as consideration of a Sale at Retail.

(k) **Lodging** or **Accommodations** means the provision by the Tribe to any person of a room or area subject to such person's control and use, which is available for use by the general public, and for which the person makes such use for any portion of a day. Such term includes hotel rooms, meeting rooms, campground lots, and recreational vehicle (RV) lots. Such term does not apply to rental units for which the minimum rental term is at least 30 days.

(l) **Person** means an individual, firm, partnership, joint venture, association, social club, fraternal organization, municipal or private corporation, company, estate, trust, receiver, trustee, syndicate, the United States, any State, or subordinate unit of government of any State, the Tribe, or any other group or combination acting as a unit, and the plural as well as the singular number.

(m) **Retailer** means the Tribe, a Tribal Entity or Tribal Member who, in the ordinary course of business, engages in sales at retail, or operates lodging facilities, restaurants, shops, or other establishment which furnishes goods to the public, including any Gaming Facility, located on Tribal and Trust Lands of the Tribe.

(n) **Sale at Retail** means the term as defined in the General Sales Tax Act.

(o) **Tax Agreement** means the agreement entered into between the Tribe and the State of Michigan on December 20, 2002, as such may hereafter from time to time be amended.

(p) **Tax Department** means the division of the Tribe's Accounting Department charged with the implementation and administration of this Code.

(q) **Taxpayer** means the person liable for a tax under this Code.

(r) **Tribal Court** means the Bay Mills Indian Community Tribal Court.

(s) **Tribe** means the Bay Mills Indian Community.

(t) **Use Tax Act** means Michigan Compiled Laws sec. 205.91, *et seq.*, and as it may from time to time be amended.

CHAPTER II. FOOD AND BEVERAGE TAX

201. **Imposition of Food and Beverage Tax.** There is levied upon and there shall be collected from each Gaming Facility an annual Food and Beverage Tax of six per cent (6%) of the gross proceeds of sales of Food and Beverage, for the privilege of engaging in the business of preparing and selling meals, food or beverages for direct consumption, whether such consumption occurs on or off the premises.

202. **Computation of Gross Proceeds.**

(a) Gross proceeds of the business of preparing and selling meals, food, or beverages for direct consumption shall include the fee charged to any person for meals, food or beverages purchased at a Gaming Facility, excluding the tax levied by this Chapter, and:

(1) Any cover or minimum charge and all other charges, except those charges for entertainment and dancing, separately listed on the bill or collected as an admission fee or fixed charge;

(2) An extra charge for delivery or service of food at a location other than the regular place of business or in a room other than a regular dining room; and

(3) The greater of the contracted price per seat or plate, or the minimum price, for banquets, dinners, and similar functions.

(b) Excluded from gross proceeds shall be amounts paid as a gratuity and distributed to the employees as a gratuity and not as a wage, when the gratuity is separately identified and itemized on the guest check or billed to the customer.

203. **Deductions from Gross Proceeds.** In computing the amount of Food and Beverage Tax levied by this Chapter, the Taxpayer shall exclude from gross proceeds, and shall not collect the tax on the following:

(a) Food and Beverage provided on a Complimentary basis.

(b) Food and Beverage sales to the Tribe.

204. **Persons Subject to Tax.** The Food and Beverage Tax is levied on the privilege on engaging in the business. The Taxpayer may pass the amount of tax owed on to the Person purchasing food and/or beverages.

205. **Monthly Returns.** The Taxpayer shall, on or before the fifteenth day of each calendar month, make out a return for the preceding month showing the entire amount of gross proceeds engendered by the business of preparing and selling meals, food or beverages, all deductions, and the amount of tax, and transmit the return to the Tax Department. The return shall be on a form prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.

206. **Monthly Payment.** The Taxpayer shall remit the amount of tax reported as owed in the return to the Tax Department, together with the return, or shall cause said amount to be electronically transferred to the Tax Department within one (1) day of the filing deadline for the return.
207. **Consolidated Returns.** Any Taxpayer who operates more than one establishment within which sales of Food and Beverages are conducted at a Gaming Facility shall file a consolidated return encompassing all such sales.
208. **Annual Return.** The Taxpayer shall file an annual return with the Tax Department by February 28th of the succeeding year. Such form shall be prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.
209. **Distribution of Food and Beverage Tax Proceeds.** The Tax Department shall deposit all proceeds of the Food and Beverage Tax in the Tribe's General Fund. The Executive Council shall determine the use for such funds.

CHAPTER III. LODGING AND ACCOMMODATIONS TAX

301. **Imposition of Lodging and Accommodations Tax.** There is levied upon and there shall be collected from every Person who obtains Lodging or Accommodations from the Tribe at a facility within one-quarter mile of a Gaming Facility, a specific tax for the privilege of such use at a rate equal to six per cent (6%) of the Gross Occupancy Receipts.
302. **Persons Subject to Tax.** The Lodging and Accommodations Tax is imposed on the Person who purchases the accommodations. It shall be collected by the Tribe, as Taxpayer, from such Person at the time of sale.
303. **Exemptions from Tax.** The Lodging and Accommodations Tax shall not apply to:
- (a) Lodging or Accommodations provided on a Complimentary basis.
 - (b) Lodging or Accommodations for which the Tribe makes payment.
 - (c) Lodging or Accommodations exempted under the Use Tax Act, provided that the Person claiming such exemption provides the Retailer a copy of the form

used by those claiming such exemption under the Use Tax Act.

304. **Monthly Returns.** The Taxpayer shall, on or before the fifteenth day of each calendar month, make out a return for the preceding month showing the amount of Lodging and Accommodations Tax collected, and transmit the return to the Tax Department. The return shall be on a form prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.
305. **Monthly Payment.** The Taxpayer shall remit the amount of tax reported as owed in the return to the Tax Department, together with the return, or shall cause said amount to be electronically transferred to the Tax Department within one (1) day of the filing deadline for the return.
306. **Consolidated Returns.** Any Taxpayer who operates more than one Lodging or Accommodations facility within one-quarter mile of a Gaming Facility may file a consolidated return encompassing all such facility sales.
307. **Annual Return.** The Taxpayer shall file an annual return with the Tax Department by February 28th of the succeeding year. Such form shall be prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.
308. **Distribution of Lodging or Accommodations Tax.** The Tax Department shall deposit all proceeds of the Lodging and Accommodations Tax in the Tribe's General Fund. The Executive Council shall determine the use of such funds.

CHAPTER IV. ADMISSIONS TAX

401. **Imposition of Admissions Tax.** There is levied upon every Person who seeks access to an event or location where amusement, entertainment or recreation is provided by the Tribe or a Tribal Entity on Tribal and Trust Lands a tax for the privilege of such access at a rate equal to six per cent (6%) of the Admission Charge.
402. **Persons Subject to Tax.** The Admissions Tax is imposed on the Person who purchases admission. It shall be collected by the Tribe or Tribal Entity, as Taxpayer, from such Person at the time of purchase.

403. **Exemption from Tax.** The Admissions Tax shall not apply to:
- (a) An event or location for which no set fee for entry is established, but is instead based on an amount donated by the Person seeking admission.
 - (b) Admission provided on a Complimentary basis.
 - (c) Admission for which the Tribe makes payment.
404. **Monthly Returns.** The Taxpayer shall, on or before the fifteenth day of each calendar month, make out a return for the preceding month showing the amount of Admissions Tax collected, and transmit the return to the Tax Department. The return shall be on a form prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.
405. **Monthly Payment.** The Taxpayer shall remit the amount of tax reported as owed in the return to the Tax Department, together with the return, or shall cause said amount to be electronically transferred to the Tax Department within one (1) day of the filing deadline for the return.
406. **Consolidated Returns.** Any Taxpayer who establishes an Admissions Charge for more than one event or location during any calendar month may file a consolidated return for such month encompassing all events and/or locations.
407. **Annual Return.** The Taxpayer shall file an annual return with the Tax Department by February 28th of the succeeding year. Such form shall be prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.
408. **Distribution of Admissions Tax.** The Tax Department shall deposit all proceeds of the Admissions Tax in the Tribe's General Fund. The Executive Council shall determine the use of such funds.

CHAPTER V. SALES TAX

501. **Imposition of Sales Tax.** There is levied upon every Retailer who makes Sales at Retail and/or who, in the ordinary course of business, operates a lodging facility, restaurant, shop, or other establishment which provides tangible personal property or accommodations for the use, storage, or consumption by any Person for a fee, a Sales Tax of six per cent (6%) of the Gross Receipts for the privilege of

engaging in business, less the deductions allowed by this Chapter.

502. **Exemptions from Sales Tax Levy.** The Sales Tax shall not apply to transactions subject to:
- (a) The Food and Beverage Tax under Chapter II of this Code.
 - (b) The Lodging and Accommodations Tax under Chapter III of this Code.
 - (c) The Admissions Tax under Chapter IV of this Code.
503. **Persons Subject to Tax.** The Sales Tax is imposed on the privilege of engaging in the business of making Sales at Retail and/or providing personal property or accommodations for use, storage, or consumption for a fee. The Taxpayer may pass the amount of tax owed on to the Person making the purchase and/or paying the fee for use, storage, or consumption, and add such amount to the price.
504. **Deductions from Gross Receipts.** In computing the amount of tax levied under this Chapter, the Taxpayer shall exclude from the amount of Gross Receipts and shall not collect the Sales Tax on the following sales:
- (a) Tangible personal property provided on a Complimentary basis, unless such transaction constitutes a Taxable Sale, in which case the Taxpayer shall remit to the Tax Department the percentage of tax owed to the State under the Tax Agreement.
 - (b) Tangible personal property sales to the Tribe, a Resident Tribal Member, or a Tribal Entity, provided that the requisite documentation under the Tax Agreement is provided at the time of sale to the Taxpayer.
 - (c) Tangible personal property sales deductible under the General Sales Tax Act.
505. **Quarterly Returns.** The Taxpayer shall, on or before the fifteenth day of April, July, October, and January, make out a return for the preceding quarter showing the entire amount of Gross Receipts, allowable deductions and the tax owed, and transmit the return to the Tax Department. The return shall be on a form prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.

506. **Quarterly Payment.** The Taxpayer shall remit the amount of tax reported as owed in the return to the Tax Department, together with the return, or shall cause said amount to be electronically transferred to the Tax Department within one (1) day of the filing deadline for the return.
507. **Annual Return.** The Taxpayer shall file an annual return with the Tax Department by February 28th of the succeeding year. Such form shall be prescribed by the Tax Department and signed by an authorized representative of the Taxpayer.
508. **Distribution of Tax Proceeds.** The Tax Department shall consolidate Sales Tax proceeds on a quarterly basis, and distribute said funds as follows:
- (a) Transmit to the Michigan Department of Treasury within 45 days of the close of each quarter the percentage of Sales Tax proceeds specified in the Tax Agreement, together with a schedule showing the calculation of the amounts paid to the State and retained by the Tribe.
 - (b) Deposit in the Tribe's General Fund the amount of Sales Tax proceeds retained by the Tribe. The Executive Council shall determine the use of such funds.

CHAPTER VI. MICHIGAN INDIVIDUAL INCOME TAX

601. **Filing of Michigan Income Tax Return Required.** Resident Tribal Members shall file a Michigan income tax return in any of the following circumstances:
- (a) Michigan income tax is owed.
 - (b) A refund of Michigan income tax is due.
 - (c) Federal adjusted gross income exceeds the exemption allowance provided in the Tax Agreement.
 - (d) A federal income tax return is required to be filed.
602. **Withholding of Michigan Income Tax Required.** In the event that the Tribe, a Tribal Entity, or a Resident Tribal Member employs a Person who is not a Resident Tribal Member, each shall withhold and remit to the State such amounts and under such procedures as prescribed in the Income Tax Act, Michigan Compiled Laws sec. 206.1, et seq., as it may from time to time be amended. Depositing any withheld funds with

the Tribe shall not constitute compliance with this section.

CHAPTER VII. MICHIGAN MOTOR FUEL TAXES.

701. **Acquisition of Motor Fuel by Retailers.** Any Retailer engaged in the Sale at Retail of motor fuel shall be licensed by the State as a supplier, and shall purchase such fuel from a State-licensed wholesaler, unless licensed by the State as an importer or wholesaler.
702. **Purchases Subject to Michigan Motor Fuel Taxes.** All purchases of motor fuel on Tribal and Trust Lands shall be subject to the imposition and collection of Michigan gasoline and diesel fuel taxes, which shall be added to the price, unless such purchase is exempted by this Chapter. The Retailer shall remit such tax proceeds and provide such information as required under the provisions of the Motor Fuel Tax Act, Michigan Compiled Laws sec. 207.1001, *et seq.*, and the Motor Carrier Fuel Tax Act, Michigan Compiled Laws sec. 207.211, *et seq.*, as each may be hereafter from time to time amended.
703. **Locations at which Exempt Purchases Are Made.** The Tribe shall designate the Retailer and the location of the Retailer's business within Tribal and Trust Lands at which purchases of motor fuel which are exempt from payment of Michigan motor fuel taxes may be made.
704. **Authorized Retailer Purchases of Motor Fuel for Exempt Sales.** Any Retailer authorized by the Tribe to sell motor fuel without collecting Michigan motor fuel taxes shall purchase such fuels solely from the State-licensed wholesaler selected by the Tribe. The Tribe shall further specify the amount of gasoline and diesel fuel which the Retailer may acquire for tax-exempt resale.
705. **Purchases Exempt from Michigan Motor Fuel Taxes.** The Tribe, Tribal Entities, and Tribal Members may purchase gasoline and diesel fuel from an authorized Retailer without payment of motor fuel taxes. Each exempt purchase shall be documented as required by the Tax Agreement.

CHAPTER VIII. MICHIGAN TOBACCO PRODUCTS TAX.

801. **Acquisition of Tobacco Products by Retailers.** Any Retailer engaged in the Sale at Retail of tobacco products shall be licensed by the State, and shall purchase

such products from a State-licensed wholesaler. Any tobacco product offered for sale shall bear the State tribal stamp.

802. **Purchases Subject to Michigan Tobacco Products Tax.** All purchases of tobacco products on Tribal and Trust Lands shall be subject to the imposition and collection of Michigan tobacco products tax, which shall be added to the price, unless exempted by this Chapter. The Retailer shall remit such tax proceeds and provide such information as required under the provisions of the Tobacco Products Tax Act, Michigan Compiled Laws sec. 205.421, *et seq.*, as it may be from time to time amended.
803. **Locations at which Exempt Purchases Are Made.** The Tribe shall designate the Retailer and the location of the Retailer's business within Tribal and Trust Lands at which purchases of tobacco products which are exempt from payment of Michigan tobacco products tax may be made.
804. **Authorized Retailer Purchases of Tobacco Products for Exempt Sales.** Any Retailer authorized by the Tribe to sell tobacco products without collecting Michigan tobacco products tax shall purchase such products solely from the State-licensed wholesaler selected by the Tribe. The Tribe shall further specify the amount of tobacco products which the Retailer may acquire for tax-exempt resale.
805. **Purchases Exempt from Michigan Tobacco Products Tax.** Tribal members may purchase tobacco products from an authorized Retailer without payment of tobacco products tax, provided that such purchase is solely for personal use and not for resale. Each exempt purchase shall be documented as required by the Tax Agreement.
806. **State License Required for Wholesalers.** No Retailer may act as a wholesaler, secondary wholesaler, or unclassified acquirer of tobacco products unless so licensed by the State of Michigan.

CHAPTER IX. TRIBAL RETAIL LICENSE AND REGISTRATION

901. **Tribal Retail License Required.** No Retailer shall engage in the business of Sales at Retail unless it has a current Retail License issued by the Tribe.
902. **Contents of Retail License Application.** The Retail License Application shall be obtained from the Tax Department, and shall consist of the form issued by

the Michigan Department of Treasury titled "Registration for Michigan Taxes", as such form may from time to time be revised.

903. **Issuance of Retail License.** The Tax Department shall issue a Retail License to each applicant who is verified as a Retailer, and shall transmit the application form to the State.
904. **Motor Fuel and Tobacco Products License.** Each Retailer who, under Chapter VII or VIII of this Code, must obtain a State license for the sale of motor fuel or tobacco products, may satisfy this requirement by submission of the application form specified in sec. 902 of this Chapter to the Tax Department. Such Retailer may not engage in the business of sale of motor fuels or tobacco products, however, until such time as the State issues its license or confirms its registration for such purposes.
905. **Operation without Requisite License.** Any Retailer who engages in the business of Sales at Retail, or who offers motor fuel or tobacco products for sale, without first obtaining a Retail License, shall be subject to the following:
- (a) The Tax Department shall issue a Notice of Noncompliance to the Retailer, which shall result in the imposition of penalties in the event that the Retailer fails to apply for a Retail License within five (5) business days of the issuance of the Notice.
- (b) A Retailer who fails to apply for a Retail License as specified in the Notice of Noncompliance shall be subject to an action in Tribal Court, initiated by the Tax Department, in which the Retailer shall be enjoined from conducting, operating, or facilitating a business activity which is not licensed by the Tribe.
906. **Suspension or Termination of Sales at Retail.** Each Retailer shall inform the Tax Department, on such form as it may prescribe, of any suspension or termination of the Retailer's business no later than the 15th day of the month succeeding the month in which such suspension or termination shall occur. Receipt of such notice shall cause the Tax Department to terminate the Retail License and to so advise the State.
907. **Tribal Registration Required.** No Resident Tribal Member or Tribal Entity who seeks to obtain a benefit provided by the Tax Agreement shall be eligible for such

benefit unless:

(a) The Resident Tribal Member provides to Tribe's Enrollment Department the Member's Social Security Number and current address of the Member's primary residence.

(b) The Resident Tribal Member provides to the Tax Department the Member's Federal Identification Number or Social Security Number, whichever is applicable.

(c) The Tribal Entity provides to the Tax Department the Entity's Federal Identification Number and the current address of the business operated by the Entity.

908. **Changes in Tribal Member or Tribal Entity Information.** Each member of the Tribe and each Tribal Entity shall inform the appropriate Department of the Tribe of any change in residence address or business address, prior to the effective date of such change. Failure to provide this information shall result in ineligibility for the issuance of any future Tribal Certificate of Exemption, and to such other penalties as this Code provides.

CHAPTER X. TAX DEPARTMENT

1001. **Authority and Duties of Tax Department.** It shall be the responsibility of the Tax Department, subject to the direction of the Executive Council, to oversee the administration, implementation, and enforcement of this Code. In carrying out this responsibility, the Department shall exercise the following powers:

(a) To assist Taxpayers in their efforts to comply with the provisions of this Code and the Tax Agreement;

(b) To collect and distribute tax revenues obtained by the Tribe under this Code;

(c) To prescribe such forms as it determines reasonable and necessary to be used by Taxpayers under this Code;

(d) To assess tax deficiencies, penalties, and interest against Taxpayers, and conduct such actions as it determines necessary to recoup such deficient amounts;

(e) To maintain records of all Taxpayer documents required by this Code or by the Tax Agreement, and to determine the appropriate custodian for such documents, and the time period for which they must be maintained;

(f) To issue written interpretation decisions of this Code upon the request of any Taxpayer, and to identify such decisions as are general in application and therefore should be generally disseminated;

(g) To prescribe such procedures as it deems reasonable and necessary to maintain the confidentiality of Taxpayer information in its possession;

(h) To enforce the Retail License requirements and maintain records of all Licenses requested, issued, suspended or terminated;

(i) To inspect, examine, and audit all papers, books and records of a Taxpayer, as it shall determine reasonable and necessary for verification of the accuracy of Taxpayer payments to the Department;

(j) To initiate proceedings in the Tribal Court for violations of this Code;

(k) To cooperate and consult with the Michigan Department of Treasury as is reasonable and necessary to ensure compliance with the Tax Agreement; and

(l) To carry out such actions as are reasonable and necessary to administer and enforce this Code.

1002. **Tax Deficiencies; Interest and Penalty.**

(a) **Deficiency Determination.** If the Tax Department determines, either from examination of the tax return or from examination under sec. 1001(i), that a Taxpayer has not satisfied its liability under this Code, the Tax Department shall notify the Taxpayer in writing of the deficiency.

(b) **Interest.** The Tax Department shall assess interest upon the amount of the deficiency at the rate of one per cent (1%) per month from the time that the tax was due, which shall be included in the amount the Tax Department declares to be due and payable in the deficiency notice.

(c) **Penalty.** The Tax Department may further assess a penalty of fifteen per cent (15%) of the total deficiency amount, including interest, in the event that the Tax Department has reason to believe that any part of the deficiency is due to intentional disregard of this Code.

1003. **Failure or Refusal to File Return or Pay Tax.** The Tax Department shall ascertain the amount of tax owed by a Taxpayer who fails or refuses to file a tax return or pay the tax owed under this provisions of this Code. Such amount shall constitute a deficiency, and shall be calculated as specified in sec. 1002; provided, that the Tax Department shall impose the penalty contained in sec. 1002(c) as part of the deficiency amount.
1004. **Taxpayer Conference; Final Determination.** Upon receipt of a notice of deficiency, a Taxpayer may demand a conference with the Tax Department by filing a written request for conference within 15 days of the date that the notice of deficiency is issued. The Tax Department shall schedule the conference not less than 10 days, and not more than 30 days, after it receives the Taxpayer's request. At such conference, the Taxpayer shall appear and may be represented by counsel or other representative of Taxpayer's choosing. The Taxpayer may provide such evidence as Taxpayer deems relevant. The Tax Department may issue its final written determination at the conclusion of the conference, or within 15 days thereafter. The final determination shall set forth the tax in dispute, the facts upon which the determination is based, and the conclusions as to the deficiency. If a deficiency is found to exist, the Tax Department shall order levy of any tax, interest and penalty found to be due and payable.
1005. **Tax Department Levy.** The Tax Department shall issue a notice of intent to levy against the Taxpayer after:
- (a) A notice of deficiency has been issued to the Taxpayer and no request for conference has been received within the requisite time period; or
 - (b) A Taxpayer conference has been conducted and the Tax Department has issued a final determination.
1006. **Appeal to Tribal Court.** A Taxpayer who disputes any determination of tax deficiency made by the Tax Department may appeal to the Tribal Court; provided, that such appeal is filed within 30 days of receipt of the notice of intent to levy. The decision of

the Tribal Court is final, and not subject to appeal to the Bay Mills Indian Community Court of Appeals.

1007. **Limitation of Actions.** The Tax Department shall assess a tax deficiency, interest or penalty not more than three (3) years after the date set for filing the annual return for the tax at issue. This limitation is suspended during the pendency of any hearing or other legal proceeding involving the deficiency, and for any taxable year in which a return is not filed.
1008. **Tax Credit or Refund.** The Tax Department shall credit or refund all overpayments of taxes, all taxes erroneously or illegally assessed or collected, and all taxes which are found unjustly assessed or excessive in amount, or wrongfully collected.
1009. **Taxpayer Request for Refund.** A Taxpayer who claims to have a paid a tax which was not due under this Code may, on or before the expiration of three (3) years after the date set for filing the annual return, or the date on which the tax was paid, whichever is later, petition the Tax Department in writing to refund the amount paid. If the annual return reflects an overpayment or credit in excess of the tax, the declaration on the return shall constitute a claim for refund. If the Tax Department agrees that the Taxpayer's claim is valid, the amount of the overpayment shall be refunded or credited against any current or future tax liability; the Taxpayer shall elect whether to receive a refund or credit. If the Tax Department does not agree that the claim is valid, it shall so inform the Taxpayer in writing, and the review procedures established in sec. 1004 and sec. 1006 shall be available to the Taxpayer to resolve the claim.

CHAPTER XI. VIOLATIONS

1101. **Noncompliance with Code.** Any Taxpayer who shall fail to comply with the applicable provisions of this Code shall be subject to enforcement proceedings in the Tribal Court, in addition to any administrative or judicial penalty provided in this Code.
1102. **Aid, Abet or Assist Violation of Code.** Any Person who shall aid, abet, assist, or cause another to violate the requirements of this Code shall be separately subject to enforcement proceedings in the Tribal Court.