



**FOREST COUNTY POTAWATOMI
LEGAL**

Jeffrey A. Crawford
Aaron Loomis
Douglas W. Huck
Michael B. Wacker

Sara M. Drescher
Scott Thomsen
William P. Dockry
Amy O'Melia

Adrianna Shannon
Kelly Hedge
Dennis Puzz, Jr.

**FCPC ATTORNEY-CLIENT COMMUNICATION
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DATE: November 16, 2022

TO: Nickolas Shepard, Chairperson, Tax Commission
Jeryl Perenich, Secretary, Tax Commission
Mary Shepard, Commissioner, Tax Commission

FROM: Dennis Puzz, Jr., Attorney *DP*

CC: Victoria Daniels, Executive Director

RE: 11M0691F Legal Approval of Guidance on Tribal Non-Profits

THIS MEMORANDUM IS FOR INTERNAL USE ONLY AND SHOULD NOT BE GIVEN TO OUTSIDE PARTIES. THIS MEMO MAY CONTAIN NEGOTIATION AND OTHER ATTORNEY/CLIENT INFORMATION FOR USE BY MANAGEMENT THAT SHOULD NOT BE RELEASED. SHOULD YOU HAVE A QUESTION ABOUT THE INFORMATION YOU MAY SHARE WITH OTHER PARTIES PLEASE CONTACT THE ATTORNEY LISTED ABOVE.

I have no legal concerns regarding the Guidance.

Potawatomi Carter Casino and Hotel (PCCH) has engaged in conference business with tribally affiliated non-profit organizations. These organizations were confused when they were told that Forest County Potawatomi Community Sales and Use Tax applied to them. This situation made continued business operations with these entities difficult for PCCH.

The Commission considered the existing exemption for 501(c)(3) non-profit entities and found Native American Tourism of Wisconsin (NATOW), Great Lakes Indian Fish & Wildlife Commission (GLIFWC), and Great Lakes Inter-Tribal Council (GLITC) similar in purpose and focused on assisting tribes with governmental functions.

Since the Tax Commission is recommending the Executive Council approve some new regulatory exemptions, it is advised that this Guidance is included in the packet to Executive Council. This will allow Executive Council to be aware of the Guidance before it is published on the Tax Commission's webpage.

Should you have any questions regarding this matter, please contact me.

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FOREST COUNTY POTAWATOMI COMMUNITY TAX COMMISSION

Guidance on Tribally Affiliated Non-Profit Organizations

Questions Asked: “Are organizations like Native American Tourism of Wisconsin (NATOW), Great Lakes Indian Fish & Wildlife Commission (GLIFWC), and Great Lakes Inter-Tribal Council (GLITC) taxable?”

Application of the Tax Regulations to the Question Presented.

Section 8.1.14 states “Nothing in the Sales Tax Code shall be construed as imposing a Tax on the purchase of Property or Services by any 501 (c)(3) non-profit.”

The organizations above are non-profit entities serving multiple tribes in various capacities that is governmental in focus. These entities are treated as non-taxable by the State of Wisconsin due to their purpose and close affiliation with the Tribal Governments they serve and/or that make up their membership/governing boards. **Therefore, NATOW, GLIFWC and GLITC along with similar organization that petition for similar treatment from the Executive Director of the Tax Commission shall be Tax Exempt.**