

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.**