

ADMINISTRATION OFFICE

1 Anishinabe Way P.O Box 180 Scanterbury, MB R0E1W0

> P: (204)-766-2494 Fax: (204)-766-2021 TF: 1-888-295-3884

BROKENHEAD OJIBWAY NATION

NOTICE OF PROPOSED LOCAL REVENUE LAW AND INVITATION TO MAKE REPRESENTATIONS

THIS NOTICE is given pursuant to section 6 of the *First Nations Fiscal Management Act* (the "FMA").

Brokenhead Ojibway Nation (The "First Nation") proposes to enact the *Brokenhead Ojibway Nation Accommodation Operator Tax Law*, 2025 (the "Proposed Law").

DESCRIPTION OF PROPOSED LAW: The Proposed Law made under the authority of subparagraph 5(1)(a)(iv) of the FMA. The Proposed Law establishes a tax on a business operator's use and occupation of the reserve for the provision of accommodation. The tax rate is 6% of the gross revenues of persons selling, providing or offering to sell accommodation located on the reserve. The Proposed Law includes provisions for the determination of gross revenues from the sale of accommodation, exemptions, filing of returns, payment and reassessments, and inspections. The Proposed Law also includes provisions regarding penalties, interest, and enforcement, and for a complaints process respecting alleged errors and omissions in a reassessment.

A copy of the Proposed Law may be obtained from the First Nation at the address set out below.

WRITTEN REPRESENTATIONS: The Council of the First Nation (the "Council") invites written representations regarding the Proposed Law. If you wish to make a written representation, your written representation must be received by the First Nation at the address set out below on or before July 7, 2025 at 4:30 pm. The Council will consider all written representations received in accordance with this Notice before enacting the Proposed Law.

ADDRESS AND CONTACT PERSON: For further information or questions regarding the Proposed Law or this Notice, please contact: Tanys Boulton at PO Box 180 Scanterbury, MB, R0E1W0, by telephone at 204-802-3088 or by email at tax@brokenheadojibwaynation.com

Dated: May 14, 2025



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