

Cherokee Nation Code Annotated

Title 21: Crimes and Punishments

Part 1. In General

Chapter 8: Crimes Against the Revenue and Property of the Nation

§ 351. False statement regarding taxes

Cite as: 21 CNCA § 351

Every person who, in making any statement, oral or written, which is required or authorized by law to be made as the basis of imposing any tax or assessment, or of an application to reduce any tax or assessment, willfully states any material matter which he knows to be false, is guilty, upon conviction, of a crime.

Historical Data

LA 10–90, eff. November 13, 1990.