Cherokee Nation Code Annotated
Title 37: Intoxicating Liquors
Chapter 1: Limited Mixed Beverage Sales Act
§ 5. Taxes
Cite as: 37 CNCA § 5

Excise Tax. In lieu of any otherwise applicable tribal sales tax on the retail sale of liquor or alcoholic beverages, there shall be an excise tax in the amount of two percent (2%) of the retail sales price, to be collected by the Tax Commission. These revenues shall be used to promote mental health and related issues associated with substance abuse and shall be reserved for expenditure as provided for in the annual budget by the Cherokee Nation Health Service. The Board of Directors shall be entitled to make recommendation as to how these revenues are expended.

Historical Data

LA 09–04, eff. June 28, 2004. Amended LA 13–08, eff. July 21, 2008; LA 03–13, eff. February 13, 2013.