

Cherokee Nation Code Annotated**Title 68: Revenue and Taxation****Chapter 1: General Provisions****§ 2. Purpose**

Cite as: 68 CNCA § 2

The purpose of the Cherokee Nation Tax Code is to raise revenues, in a fair and efficient manner, to enable the government of Cherokee Nation to provide governmental services to citizens of Cherokee Nation and to promote tribal economic development, self-sufficiency and a strong tribal government. As the population and needs of Cherokee Nation increase, with the resulting increase in the demand for governmental services partly as a result of increased employment and development with Cherokee Nation, it is an appropriate exercise of the sovereign authority of Cherokee Nation to require those earning income or possessing wealth in Cherokee Country as defined herein to share in the costs of such governmental services.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 08–90, eff. August 11, 1990.