

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 1: General Provisions

§ 3. Definitions

Cite as: 68 CNCA § 3

For the purposes of this Title:

1. **"Cherokee country"** means all **"Indian country"** lands as defined by federal law located within the geographical boundaries of Cherokee Nation, including but not limited to the following property located within said boundaries:

- a. land held in trust by the United States of America for the benefit of Cherokee Nation;
- b. All land within the limits of any Indian reservation, notwithstanding the issuance of any patent, including land set aside by the United States for and owned in fee by Cherokee Nation, and including rights-of-way running through the reservation;
- c. All dependent Indian communities, including land set aside by the United States for and owned in fee by Cherokee Nation; and
- d. All Indian allotments, the Indian titles to which have not been extinguished, including individual allotments held in trust by the United States or allotments owned in fee by individual Indians subject to federal law restrictions regarding disposition of said allotments and including rights-of-way running through the same.

2. **"Commission"** means the Cherokee Nation Tax Commission as defined herein.

3. **"Individual retail tobacco licensees"** shall mean individuals who are licensed by the Nation and who are citizens of the Nation.

4. **"Nation"** means Cherokee Nation.

5. **"Non-citizens"** means persons who are not citizens of Cherokee Nation.

6. **"Person"** means any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this Title can be applied.

7. **"Restricted and trust individual lands"** means Indian allotments as defined in paragraph d of subdivision 1 of this section.

8. **"Tax"** means compulsory payment levied on wages, income, property (tangible or intangible), sales of goods, products or services, transfers of property or the severance of any minerals or oil and gas for the support of the government of the Nation.

9. **"Tribal enterprises retail tobacco licensees"** shall mean businesses, corporations and other business entities which are licensed by the Nation and which are owned by the Nation or in which a majority interest is owned by the Nation.

10. **"Tribal lands"** means the following types or combination of types of "Cherokee country" land, regardless of whether characterized as a reservation or dependent Indian community; land the title to which is held in trust by the United States for the benefit of the Nation; land held by the Nation subject to federal restrictions against alienation and land set aside by the United States for Cherokee Nation and owned in fee by the Nation.

Historical Data

LA 01-90, eff. February 10, 1990. Amended LA 08-90, eff. August 11, 1990; LA 18-96, eff. September 16, 1996.