Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures
§ 13. Powers
Cite as: 68 CNCA § 13

The Commission shall have the following powers:

1. To review and study all sources of income and wealth within the Nation and all possible taxes thereon.

2. To recommend to the Council such taxes as would be beneficial to the Nation, including without limitation taxes on wages, income, property (tangible and intangible), sales of goods, products or services, transfers of property or the severance of any minerals or oil and gas.

3. To enforce and administer the provisions of the Cherokee Nation Tax Code and to adopt by majority vote such other rules and regulations as it deems necessary for the proper functioning of the Commission and administration of Cherokee Nation Tax Code.

4. To devise an operational structure for itself and for any staffing requirements it may find necessary to the fulfillment of the duties and obligations contained herein, any such plan to be presented to the Council. The total amount disbursed by the Commission in any one (1) fiscal year for the payment of salaries, expenses and incidentals shall not, however, exceed the amount appropriated therefor by the Council.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 04–90, eff. June 9, 1990.