

Cherokee Nation Code Annotated**Title 68: Revenue and Taxation****Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures****§ 14. Additional powers**

Cite as: 68 CNCA § 14

The Commission shall be empowered with all necessary powers of control over all such entities as would normally fall within the purview of such Commission, or of those entities over which specific control is granted to the Commission by the Council. Without limiting the generality of the foregoing statement, the Commission or any member thereof, in the performance of its duties as defined by law, shall have the power to administer oaths, to conduct hearings, to deputize law enforcement officers for purposes of enforcement of this code and to compel the attendance of witnesses and the production of the books, records and papers of any person, firm, association or corporation within the jurisdiction of the Nation for the purpose of the enforcement, assessment or collection of any tax.

Historical Data

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