Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures
§ 17. Civil actions for tax penalties and interest
Cite as: 68 CNCA § 17

In any case of failure of a person or corporation liable for taxes under this Title to pay the taxes, penalties or interest due, the amount of such taxes, penalties and interest may be recovered in a civil action before the District Court of Cherokee Nation. Such actions must be brought within three (3) years of the due date of any tax payment or tax return or the actual date of payment of any tax, whichever is the later, except in any case involving fraud, in which case an action must be brought within three (3) years of the discovery of the fraud.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 13–96, eff. July 15, 1996.