

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures

§ 18. Refunds of excess tax payments

Cite as: 68 CNCA § 18

Any person or corporation who believes that it has overpaid taxes under this Title may apply to the Commission for a refund within six (6) months of the overpayment. Any tax paid, which after a hearing pursuant to the rules and regulations adopted by the Commission is found to be in excess of that required to be paid, shall be refunded to the person paying the tax, or credited against taxes due from the taxpayer.

Historical Data

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