

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures

§ 19. Appeals

Cite as: 68 CNCA § 19

A. The District Court of Cherokee Nation shall have original jurisdiction to hear appeals from final decisions of the Commission.

B. Any party may appeal any final decision of the Commission within thirty (30) days after such decision by filing a notice of appeal with the Commission, paying tax as determined by the Commission and serving a copy to Cherokee Nation. Thereafter the Commission shall promptly file the full record of the proceeding, including the notice of appeal, with the District Court.

C. In all appeals, the District Court shall give proper deference to the administrative expertise of the Commission. The District Court shall not set aside, modify or remand any determination by the Commission unless it finds that the determination is arbitrary and capricious, unsupported by substantial evidence or contrary to law. The District Court shall issue a written decision on all appeals.

D. The District Court may, in its discretion, award costs and attorney fees to Cherokee Nation against any appellant whose appeal was frivolous, malicious, or in bad faith. Such fees shall be assessed and collected as a tax imposed under this Title.

E. The Supreme Court shall have exclusive jurisdiction to hear an appeal from the District Court of Cherokee Nation.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 04–90, eff. June 9, 1990; LA 13–96, eff. July 15, 1996.