Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures
§ 21. Settlements of taxes due
Cite as: 68 CNCA § 21

A. The Commission upon unanimous consent, may compromise the liability of the taxpayer for the payment of taxes and/or interest by entering in writing with the taxpayer a settlement agreement that adequately protects the interests of the Nation.

B. If entered into after any court acquires jurisdiction of the matter, a settlement agreement shall be part of the stipulated order or judgment disposing of the case.

C. As a condition for entering into a settlement agreement, the Commission may require the provision of security for payment of any taxes due according to the terms of the settlement agreement.

D. A settlement agreement is conclusive as to the liability or nonliability for payment of taxes relating to the periods referred in the settlement agreement, except upon a showing of fraud, malfeasance, misrepresentation or concealment of a material fact.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 10–99, eff. January 28, 1999.