Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures
§ 23. Penalty and interest
Cite as: 68 CNCA § 23

A. If any amount of tax imposed by this code is not paid before the same becomes delinquent, interest, at the rate of ten percent (10%) per month until payment of the tax, shall be calculated and collected as part of the delinquent tax. Interest may not be waived.

B. A penalty for failure to file monthly tobacco reports shall be ten percent (10%) per month of the tax due for each and any part of a month that the monthly report is delinquent, however this penalty shall not exceed ten percent (10%) of the tax due for the delinquent month. An additional penalty for failure to pay tax due shall be ten percent (10%) per month of the tax due for each and any part of a month that the tax is delinquent, however this penalty shall not exceed fifty percent (50%) per month of the tax due for the delinquent month. Penalties will not be subject to waiver, except at the discretion of the Commission and can result in revocation of license, where payment of the total amount of such tax is a result of good cause and not as a result of negligence, design, or inadvertence. The minimum penalty shall be Five Hundred Dollars ($500.00).

Historical Data

LA 04–90, eff. June 9, 1990. Amended LA 10–99, eff. January 28, 1999; LA 01–10, eff. February 14, 2010.