

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 2: Cherokee Nation Tax Commission and Enforcement Procedures

§ 24. Substitute returns prepared by Commission

Cite as: 68 CNCA § 24

The Commission may assess tax based on substitute returns prepared by the Commission where no timely return or report was filed by the person required to file a return or report.

Historical Data

LA 04–90, eff. June 9, 1990.