Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 3: Sales Tax
§ 31. Definitions
Cite as: 68 CNCA § 31

For purposes of this chapter:

1. **"Business enterprise"** means any activity engaged in or caused to be engaged in by any person with object of gain, benefit, or advantage, either direct or indirect by retail sales of goods or services.

2. **"Citizen"** is defined by Article IV, Section 1 of the Constitution of Cherokee Nation.

3. **"Event held on an irregular basis"**, for purposes of this section, means any event that does not occur on a continuous and ongoing basis, even if there is some frequency or pattern of occurrences. Events held on **"an irregular basis"** may include, but are not limited to, events held once a week or only certain weeks, events that are held every weekend or only on particular weekends, events held once a month or for only certain months, and other events that are held on a periodic basis, as well as those which occur more sporadically.

4. **"Gross receipts"** or **"gross proceeds"** means the total amount of consideration for the sales of any items of value or goods or services taxable under this chapter, whether the consideration is in money or otherwise. **"Gross receipts"** or **"gross proceeds"** shall include, but not be limited to:

a. cash paid;

b. any amount for which payment is charged, deferred, or otherwise to be made in the future, regardless of the time or manner of payment;

c. any amount for which credit or a discount is allowed by the vendor;

d. any value of a trade-in or other property accepted in-kind by the vendor as consideration.

There shall not be any deduction from the gross receipts or gross proceeds on account of cost of the property sold, labor service performed, interest paid, or losses, or of any expenses whatsoever, whether or not the tangible personal property sold was produced, constructed, fabricated, processed, or otherwise assembled for or at the request of the consumer as part of the sale.

5. **"Non-profit"** means a non-profit organization that employs less than ten (10) employees.

6. **"Person"** means any individual, company, partnership, joint venture, joint agreement association, mutual or otherwise, limited liability company, corporation, estate, trust business trust receiver or trustee appointed by any state or federal court or otherwise, syndicate, this state, any county, city, municipality, school district any other political subdivision of the state, or any group or combination acting as a unit in the plural or singular number.

7. **"Promoter"** or **"organizer"** means any person who organizes or promotes a special event which results in the rental, occupation or use of any structure, lot, tract of land, sample or display case, table or any other similar items for the exhibition and sale of tangible personal property or services taxable under 68 CNCA § 32 et seq. by special event vendors.

8. **"Retail sales tax"** means a compulsory payment levied on the retail sales price on all items of value or goods or services, as further defined herein, for the support of the government of Cherokee Nation.

9. **"Special event"** means an entertainment amusement recreation, or marketing event that occurs at a single location on an irregular basis and at which tangible personal property is sold. **"Special event"** shall include, but not be limited to, gun shows, knife shows, craft shows, antique shows, flea markets, carnivals, bazaars, art shows, and other merchandise displays or exhibits.

10. **"Special event vendor"** means a person making sales of tangible personal property or services taxable under 68 CNCA § 32 et seq. at a special event within this Nation and who is not permitted under 68 CNCA § 32.

11. **"Veteran"** means a person who served in the active military, naval, or air service, Nation Guard or Military Reserve and who was discharged or released under conditions other than dishonorable.

Historical Data

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