Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 3: Sales Tax
§ 32. Tax levy—Rate
Cite as: 68 CNCA § 32

A. There is hereby levied a sales tax of six percent (6%) on the gross receipts or gross proceeds of all items of value or goods or services bought, sold, rented, leased or exchanged, or any combination thereof on all transactions on, through, by or with any business enterprise which is located on tribal lands. Exempt from this tax are sales to Oklahoma public schools, and to certain non-profits. Also, exempt from this tax are sales of tangible personal property or services to veterans who are enrolled citizens of Cherokee Nation who have been honorably discharged from active service in any branch of the Armed Forces of the United States, National Guard, or Military Reserve and those veterans who have been certified by the United States Department of Veterans Affairs or its successor to be in receipt of disability compensation at the one-hundred-percent rate and the disability shall be permanent and have been sustained through military action or accident or resulting from disease contracted while in such active service; provided, sales for the benefit of the person to a spouse of the eligible person or to a member of the household in which the eligible person resides and who is authorized to make purchases on the person's behalf, when such person is not present at the sale, shall also be exempt for purposes of this paragraph.

B. The Commission is hereby directed to make such assessments effective upon the first full month following the effective date as defined in LA 01–01, Section 21–1–5 of and continuing monthly thereafter.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 10–99, eff. January 28, 1999; LA 46–02, eff. December 20, 2002; LA 25–08, eff. November 14, 2008; LA 03–09, eff. March 21, 2009; LA 43–12, eff. November 16, 2012; LA 52–12, eff. December 10, 2012.