Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 3: Sales Tax
§ 35. Application for special event permit
Cite as: 68 CNCA § 35

A. Application. Every promoter or organizer of a special event shall file an application for a special event permit with the Cherokee Nation Tax Commission at least twenty (20) days before the beginning of the special event. If more than one special event is to be held at the same location during a single calendar year, all may be included in one (1) application, and a separate permit will be issued for each event. Each permit will include the dates of the event to be held, and must be prominently displayed at the site of the event for its duration. If an applicant wishes to have permits issued for additional events after an application has been previously submitted, another supplemental application must be filed for the additional events. The application form for a special event permit may be obtained from the Revenue and Taxation Dept., Cherokee Nation Tax Commission, P.O. Box 948 Tahlequah, OK 74464.

B. Fee. There is a fee of One Hundred Dollars ($100.00) for each application filed, which must be remitted with the application.

C. Tax. A flat fee will be the responsibility of the promoter or organizer which will be assessed for each special event in lieu of tribal sales tax and will be determined by the Cherokee Nation Tax Commission.

D. Promoter or organizer to distribute vendors' reporting forms. Special event promoters and organizations are required to provide sales report forms to special event vendors that will be selling tangible personal property and services at the event.

E. List of vendors. Within fifteen (15) days following the conclusion of the special event, the organizer or promoter shall also submit a list of vendors at each event that hold a valid sales tax permit issued under 68 CNCA § 33. The list shall include the vendor's name, address, telephone number and sales tax permit number.

F. Failure to comply. Failure by the promoter to comply with the requirements of this section or failure by vendors of the promoter's previous special events to comply with the provisions of subsection (B) of this section shall be subject to penalty and interest.

G. Penalty and interest. 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.

Historical Data

LA 31–10, eff. November 17, 2010.