Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 4: Tobacco Tax
§ 41. Definitions
Cite as: 68 CNCA § 41

For the purposes of this chapter:

1. **"Cigarette"** means all rolled tobacco or any substitute therefore, wrapped in paper or any substitute therefor and weighing not to exceed three (3) pounds per thousand (1,000) cigarettes.

2. **"Consumer"** means any person who received or comes into possession of cigarettes or tobacco products for the purpose of consuming or otherwise disposing of them in any way other than an exchange for value.

3. **"Contraband"** means any cigarettes, tobacco or related products upon which all applicable Cherokee Nation taxes have not been paid.

4. **"Decal"** means a picture, design, or label made to be transferred (as to glass) from specially prepared paper.

5. **"Firmly affixed"** means permanently attached, directly to the device, using the adhesive provided on the decal and does not include placing decal on the device using any other object, surface, or separate adhesive strip or apparatus.

6. **"Permit"** or **"license"** means a written warrant or license granted by the Commission.

7. **"Retailer"** means any person who comes into possession of cigarettes or tobacco products for the purpose of selling or who sells them at retail, any person not coming with the definition of a wholesaler having possession of more than one thousand (1,000) individual cigarettes, five hundred (500) individual cigars or more than two (2) pounds of other tobacco products, and any person operating one, two, or three vending machines.

8. **"Sale"** or **"sales"** means all sales, barters, exchanges or other transfers of ownership of cigarettes or tobacco products from one person to another, or the use or consumption occurring in Cherokee country in the first instance, of cigarettes or tobacco products from outside Cherokee country, upon which the tax imposed by this chapter has not been placed or paid.

9. **"Stamp"** means the stamp or stamps produced by the Commission by which the tax levied hereunder is paid.

10. **"Tobacco"** means either cigarettes or tobacco products.

11. **"Tobacco product"** means any smokable product of any species of the tobacco plant, including smoking in pipes or rolling into cigarettes, any roll of tobacco for smoking irrespective of size or shape or adulteration which has a wrapper made chiefly of tobacco and includes but is not limited to those items commonly known as cigars, cheroots, or stogies, and any articles or products made from tobacco or any substitute therefore except cigarettes, and including chewing tobacco of any description and snuff.

12. **"Use"** means the exercise of any right or power over cigarettes or tobacco products incident to the ownership thereof except sales of cigarettes or tobacco products in the regular course of business.

13. **"Vending machines"** or **"machine"** means any coin-operated machine that dispenses a product in exchange for money and operates unattended, except for refills and repairs.

14. **"Wholesaler"** means any jobber or person who is organized and existing or doing business primarily to sell cigarettes or tobacco products to and render services to retailers and who makes such sales or renders such services to retailers located in Cherokee country; provided, that, at least seventy-five percent (75%) of the entire amount of gross sales occurring in Cherokee country are made at wholesale. Irrespective of the foregoing requirements, any jobber or person who is recognized and licensed as a wholesaler in the jurisdiction wherein said jobber or person resides, is incorporated, or has its principal place of business shall be a wholesaler as defined by this chapter, and any operator of four (4) or more cigarette vending machines shall be a wholesaler as defined by this chapter.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 08–90, eff. August 11, 1990; LA 46–02, eff. December 20, 2002; LA 05–06, eff. April 1, 2006.