Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 4: Tobacco Tax
§ 44. Tax paid once
Cite as: 68 CNCA § 44

Such taxes pursuant to 68 CNCA §§ 42 and 43 shall be paid only once on any cigarettes or tobacco products sold, used, received, or possessed in Cherokee country. Cigarettes and tobacco products, on which taxes pursuant to 68 CNCA §§ 42 and 43 have been paid, are exempt from the taxes imposed by 68 CNCA § 32.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 08–90, eff. August 11, 1990; LA 10–99, eff. January 28, 1999.