

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 4: Tobacco Tax

§ 46. Impact of tax

Cite as: 68 CNCA § 46

The impact of the taxes imposed by this chapter is declared to be on the consumer, user, or possessor and when such tax is paid by any other person that payment shall be considered an advance payment and shall be added to the price to be recovered from the ultimate user, possessor, or consumer. Every wholesaler who has paid such taxes shall show, and every retailer who has paid such taxes may show, the amount of such taxes as a separate item on any invoices which they may issue.

Historical Data

LA 01–90, eff. February 10, 1990.