Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 4: Tobacco Tax
§ 47. Payment of tax
Cite as: 68 CNCA § 47

A. Every wholesaler who shall operate in Cherokee country a warehouse, supply house, storage house, truck or other point from which distribution of cigarettes or tobacco products to retailers or vending machines will be made shall, upon withdrawal from storage and prior to placing in a vending machine or making any sale, distribution, or transfer of possession or ownership of any such cigarettes or tobacco products, cause the same to have affixed thereto such stamp or stamps as are required by the Commission and pay the proper tax as required by the code.

B. Every retailer who comes into possession or ownership of any cigarettes or tobacco products from any source which does not have affixed thereto the proper stamps, shall within seventy-two (72) hours of receipt thereof excluding Sundays and legal holidays and prior to making any sale or distribution for consumption, cause the same to have affixed thereto such stamp or stamps as are required by the Commission and pay the proper tax as required by this code.

C. Every consumer who shall come into possession or ownership of cigarettes or tobacco products from any source which does not have affixed thereto the proper stamp or stamps shall within seventy-two (72) hours of receipt thereof excluding Sundays and legal holidays and prior to the consumption, gift, or other use thereof cause the same to have affixed thereto such stamp or stamps as are required by the Commission and pay the proper tax as required by this code.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 04–90, eff. June 9, 1990; LA 08–90, eff. August 11, 1990.