Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 4: Tobacco Tax
§ 48. Exclusions from taxation
Cite as: 68 CNCA § 48

A. Notwithstanding the provision of 68 CNCA § 47(C) or any other provision of law, any natural person who shall come into possession or ownership of cigarettes or tobacco products outside Cherokee country for personal use and consumption only, and upon which is affixed evidence showing that any taxes imposed by the jurisdiction from which said cigarettes or tobacco products were acquired to have been paid shall have exempted from payment of taxes pursuant to this chapter the following amounts of each of the following in possession and/or ownership at any one time:

1. Cigarettes—one thousand (1,000) individual cigarettes;

2. Cigars—five hundred (500) individual cigars;

3. Other tobacco products—no more than two (2) pounds total.

B. Notwithstanding the provisions of 68 CNCA § 47(C) or any other provision of law, possession, gift, or use of noncommercial, privately produced tobacco for religious or ceremonial use shall be exempt from taxation; provided, however, that if such tobacco is sold, such sale shall be prima facie evidence that the tobacco is not intended for religious or ceremonial use.

Historical Data

LA 01–90, eff. February 10, 1990. Amended LA 08–90, eff. August 11, 1990.