Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 4: Tobacco Tax
§ 49. Unstamped tobacco contraband
Cite as: 68 CNCA § 49

A. Any cigarettes or tobacco products found in the custody or control of any person upon which a tax stamp is required to have been placed which does not bear a proper tax stamp or have other evidence of the proper tax having been paid as required paid by this code and any vehicles or tangible personal property including vending machines used in their transportation, storage, consumption, or concealment are hereby declared to be contraband and subject to seizure, forfeiture and sale. The Commission may seize contraband, sell contraband and forward proceeds to Cherokee Nation.

B. The forfeiture provisions of this section with regard to vehicles and other personal property shall apply only to persons in possession of cigarettes or tobacco products with the intent to sell, barter, give away, or exchange the same for value; provided, that possession of more than one thousand (1,000) individual cigarettes or five hundred (500) individual cigars, or two (2) pounds of tobacco products shall create rebuttable presumption and be prima facie evidence that such cigars, cigarettes, or tobacco products are possessed with the intent to sell, barter, give away, or exchange the same for value.

C. Any cigarettes or tobacco products upon which a tax stamp is affixed found in the custody or control of an unlicensed wholesaler or unlicensed retailer is hereby declared contraband and is subject to seizure, forfeiture and sale.

D. Cigarettes and tobacco products held by, in the custody of, or under the control of any tobacco retailer who has not applied for and received a valid Cherokee Nation Tax Commission, or state of Oklahoma tobacco retailer license, within the fourteen (14) county area of Cherokee Nation at any location which does not constitute "Indian country" as defined by federal law, are hereby declared contraband and are subject to seizure, forfeiture and sale.

Historical Data

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