Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 4: Tobacco Tax
§ 50. Records
Cite as: 68 CNCA § 50

The Commission shall promulgate rules requiring that all wholesalers and retailers of tobacco within the tribal jurisdiction maintain for not less than three (3) years complete and adequate records, including invoices, of all tobacco received and sold or otherwise disposed of, and tax stamps purchased paid. The Commission may inspect said records at any time to determine whether sufficient stamps have been purchased to account for all tobacco received and sold or otherwise disposed of by said wholesaler or retailer, and whether the proper tax has been paid.

Historical Data

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