

Cherokee Nation Code Annotated**Title 68: Revenue and Taxation****Chapter 4: Tobacco Tax****§ 51. Reports**

Cite as: 68 CNCA § 51

Every wholesaler or retailer of cigarettes or tobacco products shall submit monthly reports to the Commission on forms prescribed and furnished by the Commission disclosing the opening and closing inventories of unstamped tobacco; stamped tobacco; tobacco stamps; tax paid; purchases of tobacco including the invoice number, name and address of seller, date and amount of each type of tobacco sold and such other information pertinent to their business done in Cherokee country as the Commission shall require; and sales of tobacco; including, if sold for resale, invoice number, name and address of buyer, date and amount of each type of tobacco sold and such other information pertinent to their business done in Cherokee country as the Commission shall require.

Historical Data

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