

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 4: Tobacco Tax

§ 52. Wholesale and retail stocks to be separate

Cite as: 68 CNCA § 52

Every person who is both a wholesaler and retailer of cigarettes or tobacco products shall keep separate records, make separate reports, and keep all stock of tobacco separated and identifiable for the wholesale and retail portions of such person's business.

Historical Data

LA 01–90, eff. February 10, 1990.