Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 4: Tobacco Tax
§ 54. Collection of tax
Cite as: 68 CNCA § 54

Wholesalers may only sell cigarettes and tobacco products to retailers licensed by the Commission and retailers may only buy cigarettes and tobacco products from entities licensed by the Commission. The Commission may require the wholesaler or retailer to collect and remit tax to the Commission. Such tax collected and remitted shall be deemed an advance payment of the tax for the credit of the retailer. There is hereby created a fund not to exceed One Million Dollars ($1,000,000.00), to make loans available to tobacco retailers that are adversely and wrongfully affected by the Oklahoma Tax Commission emergency rules passed on February 22, 2006. The Nation will be repaid for such loans through the rebate amount that the Oklahoma Tax Commission sends to the Nation. The appropriate staff of the Legislative and Executive Branches are hereby directed to produce procedures for the fair and equitable allocation of these funds.

Historical Data

LA 04–90, eff. June 9, 1990. Amended LA 05–06, eff. April 1, 2006.