

**Cherokee Nation Code Annotated**

**Title 68: Revenue and Taxation**

**Chapter 4: Tobacco Tax**

**§ 59. Other unlawful acts**

Cite as: 68 CNCA § 59

It shall be unlawful for any retailer to sell cigarettes and tobacco products in Cherokee country without first applying for and receiving a tobacco retailer license at any location constituting Cherokee country. It shall further be unlawful for any retailer to sell cigarettes and tobacco products within the fourteen (14) county area of Cherokee Nation at any location which does not constitute "Indian country," as defined by federal law, without first affixing tax stamps or paying tax as required by the State of Oklahoma and/or without first applying for and receiving a tobacco retailer license from the State of Oklahoma. Failure to conspicuously post a valid Cherokee Nation Tax Commission, or state tobacco retailer license at the location establishes a presumption of violation of this section.

**Historical Data**

LA 08–90, eff. August 11, 1990.