

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 4: Tobacco Tax

§ 60. Vending machine permits

Cite as: 68 CNCA § 60

A. Every wholesaler or retailer of cigarettes or tobacco products must apply for and receive from the Commission a tobacco vending machine permit prior to operating any vending machine in Cherokee country. The Commission may issue vending machine licenses only for vending machines located on individual restricted land, individual trust land or tribal land. Forms for such application and permits shall be provided by the Commission.

Wholesalers or retailers of cigarettes or tobacco products operating any vending machines in Cherokee country as of the effective date as defined in LA 01-90, Section 21-1-5 shall apply for a tobacco vending machine permit within one (1) month of such effective date.

B. The vending machine permit shall be valid for one (1) calendar year from the date of issue and shall be nontransferable and nonassignable. A separate permit shall be required for each separate vending machine. The permit shall be attached to the vending machine in such a manner as to be clearly visible to the public and to persons purchasing cigarettes or tobacco products therefrom. A fee of Ten Dollars (\$10.00) shall be paid for each new or renewal permit issued.

C. Any operating vending machine from which cigarettes or tobacco products may be purchased not having a tobacco vending machine permit attached thereto is contraband in Cherokee country and is subject to seizure and sale as is provided by law.

D. Every owner(s) of any vending machine or machines must apply for and receive from the Commission a vending machine permit prior to operating any vending machine in Cherokee country. The Commission may issue vending machine permits only for vending machines located on individual restricted land, individual trust land or tribal land. The Commission shall provide forms for such application and permits. Owner(s) of any vending machines operated in Cherokee country as of the effective date as defined in LA 46-02, Section 16 shall apply for a vending machine permit within ninety (90) days after approval of this act.

E. The vending machine permit shall be valid for one (1) calendar year from the date of issue and shall be nontransferable and nonassignable. A separate permit shall be required for each separate vending machine. The permit shall be firmly affixed to the vending machine in such a manner as to be clearly visible to the public and to persons purchasing vending machine products therefrom. Any operating vending machine from which any kind

of product may be purchased not having a vending machine permit attached thereto is contraband in Cherokee country and is subject to seizure and sale as is provided by law.

F. This act shall not apply to any machine operated for legal gaming purposes at a gaming establishment decaled by the Cherokee Nation Gaming Commission, to any machine kept at a regular place of business of distributors or manufactures for sale or lease without being operated.

G. The license tax levied by this enactment shall be in addition to all other taxes levied by law.

H. When such machine shall have been seized or possession taken to prevent further unlawful use thereof, the same shall remain under the exclusive jurisdiction of the Cherokee Nation Tax Commission upon payment of the proper tax, penalty and costs, or until the same is disposed of under applicable law for the collection of the taxes due, together with penalties and costs.

I. It shall be the responsibility of the owner(s) to purchase a permit for each vending machine that will be placed in a place of business located within the Cherokee Nation 14-county jurisdictional boundaries.

Historical Data

LA 01-90, eff. February 10, 1990. Amended LA 08-90, eff. August 11, 1990; LA 46-02, eff. December 20, 2002.