

Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 7: Controlled Dangerous Substance Tax
§ 450.2. Levy of tax—Calculation
Cite as: 68 CNCA § 450.2

There shall be levied, assessed, collected, and paid in respect to controlled dangerous substances, a tax in the following amounts:

1. On each gram of marihuana, or each portion of a gram, Three Dollars and Fifty Cents (\$3.50).
2. On each gram or portion of a gram of a controlled dangerous substance, other than marihuana, Two Hundred Dollars (\$200.00).
3. On each fifty (50) dosage units or portion thereof, of a controlled dangerous substance, that is not sold by weight, other than marihuana, One Thousand Dollars (\$1,000.00).

For the purpose of calculating the tax pursuant to this section, a quantity of marihuana or other controlled dangerous substance is measured by the weight of the substance whether pure, impure or dilute, or by dosage units when the substance is not sold by weight, in the possession of the dealer. A quantity of a controlled dangerous substance is dilute if it consists of a detectable quantity of pure controlled dangerous substance and any excipients or fillers.

Historical Data

LA 3–91, eff. February 9, 1991.