

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 7: Controlled Dangerous Substance Tax

§ 450.3. Manner of payment of tax—Intent and purpose of act

Cite as: 68 CNCA § 450.3

A. The tax levied by 68 CNCA § 450.2 shall be paid by affixing stamps in the manner and at the time herein set forth.

When a dealer purchases, acquires, transports, or imports into this state a controlled dangerous substance on which a tax is levied by 68 CNCA § 450.2, the dealer shall have the stamp affixed on the controlled dangerous substance immediately after receiving the controlled dangerous substance. Each stamp may be used only once.

Taxes imposed upon controlled dangerous substances by 68 CNCA § 450.2 are due and payable immediately upon acquisition or possession of a controlled dangerous substance in this state by a dealer.

B. It is the intent and purpose of this act that no dealer shall possess any controlled dangerous substance upon which a tax is imposed by 68 CNCA § 450.2 unless the tax has been paid on the controlled dangerous substance as evidenced by a stamp issued by the Commission.

Historical Data

LA 3–91, eff. February 9, 1991.