

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 7: Controlled Dangerous Substance Tax

§ 450.4. Rules and regulations—Purchase of stamps—Reporting forms—Use of stamps in administrative, civil and criminal proceedings

Cite as: 68 CNCA § 450.4

A. The Commission shall promulgate rules and regulations for a uniform system of providing, affixing, and displaying official stamps for any controlled dangerous substance on which the tax levied in 68 CNCA § 450.2 is imposed.

B. The official stamps to be affixed to all controlled dangerous substances shall be purchased from the commission. The dealer purchasing said stamps shall pay in cash one hundred percent (100%) of face value for each stamp at the time of purchase. The Commission shall make the stamps in denominations of Ten Dollars (\$10.00).

C. The Commission shall provide reporting forms for the reporting and payment of the taxes levied by 68 CNCA § 450.2. Dealers are not required to give their name, address, social security number, or other identifying information on the forms. Neither the Commission nor any public employee may reveal facts contained in a report required by this section, nor can any information contained in such a report be used against the dealer in any criminal proceeding, unless independently obtained, except in connection with a proceeding involving taxes due pursuant to this act from the dealer making the report.

D. A stamp denoting payment of the tax levied by 68 CNCA § 450.2 shall not be used against the taxpayer in a criminal proceeding, except that the stamp may be used against the taxpayer in connection with the administration or civil or criminal enforcement of the tax levied by 68 CNCA § 450.2.

Historical Data

LA 3–91, eff. February 9, 1991.