Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 7: Controlled Dangerous Substance Tax
§ 450.5. Immediate assessment and collection of tax—Delinquency—Penalties
Cite as: 68 CNCA § 450.5

A. The taxable period of the tax levied by 68 CNCA § 450.2 for any dealer not possessing valid stamps showing that the tax has been paid shall be declared terminated by the Commission. The Commission shall immediately assess the tax and applicable penalties from any information in its possession, notify the taxpayer, and demand immediate payment thereof. In the event of any failure or refusal to pay the tax and penalties immediately by the taxpayer, the tax shall become delinquent and the Commission shall proceed to collect such tax and penalties in the manner prescribed by law.

B. No person may bring an action to enjoin the assessment or collection of any taxes, interest or penalties imposed by the provisions of this act.

C. The tax and penalties assessed by the Commission pursuant to the provisions of this act are presumed to be valid and correctly determined and assessed. The burden is upon the taxpayer to show their incorrectness or invalidity.

Historical Data

LA 3–91, eff. February 9, 1991.