

Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 7-A: Boat and Motor Licensing and Tax
§ 504. Registration fees and taxes
Cite as: 68 CNCA § 504

The Commission shall register and collect:

TITLE FEES

The Commission shall charge a fee of Six Dollars (\$6.00) for issuing an original or transfer certificate of title and a fee of Six Dollars (\$6.00) for issuing a duplicate certificate of title.

REGISTRATION TAX

There is hereby levied a registration tax of one and one-half percent (1 1/2%) of the value of each boat and motor upon the transfer of legal ownership of any such boat or motor registered in this Nation.

REGISTRATION FEES

1. If the actual purchase price is less than \$150.00
 - a. 1st year fee = administrative charge (\$1.00) plus \$0.50 for the first year.
 - b. 2nd year through 20th year fee = first year's fee
2. If the actual purchase price is over \$150.00
 - a. 1st year fee = administrative charge (\$1.00) plus \$0.50 for every \$100.00 of the actual purchase price or any fraction thereof. Fee shall not exceed \$100.00.
 - b. 2nd year through 10th year fee = 80% of the previous year's fee plus the administrative charge (\$1.00). Fee shall not exceed \$100.00.
 - c. 11th year through 20th year fee = 80% of the 10th year fee plus administrative charge (\$1.00).
 - d. Amounts for Codes Q1, Q2 and Q3 are based on the actual purchase price and may not be equal to one fourth, one half or three fourths of the full year price due to the \$100.00 registration fee maximum.
3. If the actual purchase price of the boat or outboard motor is not known, registration fee will be based on book value from NADA.

4. The following quarterly periods in which a boat or outboard motor is purchased or enters the 14-county tribal jurisdictional boundary area determines the portion of a full year registration fee due:

July 1 through September 30	Full year registration
October 1 through December 31	3/4 year registration
January through March 31	1/2 year registration
April 1 through June 30	1/4 year registration

5. A three-year registration fee is also available and is equal to ninety percent (90%) of the total of the individual years' fees.

Historical Data

LA 18-02, eff. June 28, 2002. Amended LA 16-06, eff. August 21, 2006.