

Cherokee Nation Code Annotated

Title 68: Revenue and Taxation

Chapter 9: Motor Vehicle Licensing and Tax

§ 1301. Findings

Cite as: 68 CNCA § 1301

A. As a sovereign, federally-recognized Indian tribe, Cherokee Nation has the power and authority to issue motor vehicle license tags to its enrolled citizens living within its territorial boundaries, in accordance with the United States Supreme Court's decision in *Sac & Fox Nation vs. Oklahoma Tax Commission*, 508 U.S. 114 (1993).

B. A large number of the Nation's citizens have expressed support for a motor vehicle licensing and registration tag code which would authorize the Cherokee Nation Tax Commission to issue tribal tags and administer a tribal tag system within the Reservation of the Cherokee Nation.

C. The State public school system within Oklahoma relies in part on revenue generated by the sale of automobile license tags by the State of Oklahoma. Thousands of minor children enrolled as citizens of Cherokee Nation attend public schools in eastern Oklahoma. Therefore, to minimize the impact of the sale of automobile license tags by the Cherokee Nation Tax Commission on the public schools within Cherokee Nation, a portion of the revenues generated by the sale of such tags should be allocated to the public schools within the Nation's territorial boundaries.

D. As a federally-funded Indian school, Sequoyah High School receives no monies from the State of Oklahoma's automobile licensing revenues. Therefore, a portion of the revenue received from the issuance of vehicle license tags by Cherokee Nation should be allocated to Sequoyah High School.

E. The Cherokee Nation Immersion Program receives no monies from the State of Oklahoma automobile licensing revenues. Therefore, a portion of the revenue received from the issuance of vehicle license tags by Cherokee Nation should be allocated to the Cherokee Nation Immersion Program.

F. The Cherokee Nation Headstart Program receives no monies from the State of Oklahoma automobile licensing revenues. Therefore, a portion of the revenue received from the issuance of vehicle license tags by Cherokee Nation should be allocated to the Cherokee Nation Headstart Program.

G. If possible, Cherokee Nation should endeavor to enter into a compact with the State of Oklahoma to coordinate its motor vehicle licensing activities with those of the Oklahoma

Tax Commission, to make appropriate motor vehicle licensing information available to federal, state and local law enforcement agencies, and to engage in revenue-sharing for the benefit of public schools within the territorial boundaries of Cherokee Nation.

Historical Data

LA 01–01, eff. March 12, 2001. Amended LA 05–08, eff. May 18, 2008. Amended LA 45-24, eff. December 20, 2024.