Cherokee Nation Code Annotated
Title 68: Revenue and Taxation
Chapter 9: Motor Vehicle Licensing and Tax
§ 1354. Registration fees and taxes
Cite as: 68 CNCA § 1354

A. Eligible vehicles and trailers principally garaged within the Cherokee Reservation may be registered with the Cherokee Nation, subject to the following fees and taxes:

1. Registration Fees

An annual registration fee is hereby levied on every eligible vehicle registered with the Cherokee Nation pursuant to this Act. The amount of such fee and its method of calculation shall be determined in accordance with applicable rules and regulations established by the Commission.

a. The registration fee on an eligible vehicle previously registered with any other tribe or with any state or territory will be calculated as if the vehicle had been registered with the Cherokee Nation for the same number of years it had been so previously registered.

b. Exceptions

i. The annual registration fee for tribal citizens who present documentation that they are entitled to the veteran status shall be as follows:

(I) Any active or former member of a branch of the United States military, not including veterans of foreign wars or disabled veterans, Special Fee: $65.00 for registration years 1-4; $45.00 for registration years 5-12; and for registration years 13 and over, the same fees as provided above in this subdivision 1 for other eligible vehicles;

(II) Veterans of foreign wars, Special Fee: $60.00 for registration years 1-4; $40.00 for registration years 5-12; and for registration years 13 and over, the same fees as provided above in this subdivision 1 for other eligible vehicles;

(III) Disabled veterans, Special Fee: $5.00 for registration years 1-8; and for registration years 9 and over, no fee;

(IV) Winners of medals of honor, bronze or silver stars, equivalent medals for bravery or heroism in combat, Special Fee: $7.00 for registration years 1-8; and for registration years 9 and over, no fee;

(V) Prisoners of war: exempt from registration fee.

ii. The annual registration fee on farm trucks and farm tractors shall be $25.00.

iii. The annual registration fee on a commercial trailer shall be $45.00.

iv. The annual registration fee on a farm trailer shall be $20.00.

v. The one-time permit fee for all-terrain vehicles is $6.00.

vi. The annual registration fee for tribal citizens who present documentation that they are personally qualified through the Oklahoma Department of Public Safety (DPS) as being physically disabled and having a five (5) year expiration parking permit from DPS shall be free of charge. Any Cherokee citizen who is eligible for a "physically disabled" license plate or whose vehicle has had modifications because of the physical disability of the owner or of an individual related to the owner within the second degree of consanguinity (parent, grandparent, child, grandchild or sibling by blood) may register the vehicle for the fee prescribed above. This fee shall be in lieu of all other registration fees provided by this act.

2. Registration tax on personal vehicles. There is hereby levied a registration tax of one and one-half percent (1.5%) of the actual purchase price of personal vehicles not previously registered with Cherokee Nation or any other tribe or with any state, provided that the actual purchase price is no more than twenty percent (20%) less than the average retail value. This registration tax shall also be levied upon any vehicle registered pursuant to this Act upon its sale by a tribal citizen to another tribal citizen. The **"average retail value"** as used in this subdivision shall be determined from a published index of automobile values to be specified by the Commission in its rules and regulations adopted pursuant to this Act.

3. Registration tax on commercial vehicles. There is hereby levied on every commercial vehicle registered with Cherokee Nation a registration tax equal to one-half (1/2) of the amount of the tax which would otherwise be imposed by subsection 2 of this section if the vehicle were a personal vehicle. Provided, however, the owner of said vehicle shall be required to sign an affidavit, under oath, in such form as shall be prescribed by the Commission, stating that the vehicle will be used primarily for trade or business purposes, and shall either:

a. affix the federal employer identification number of said business to the affidavit, or

b. cause the name of the business to be permanently affixed to each side of said vehicle in letters or numerals of at least one inch (1") in height and in a color contrasting with the color of said vehicle.

Proof of trade or business purposes shall be required each year for subsequent registrations. This registration tax shall also be levied on any commercial vehicle registered pursuant to this Act upon its sale by one tribal citizen to another tribal citizen.

4. Registration tax on motorcycles. There is hereby levied a registration tax on every motorcycle not previously registered with Cherokee Nation or any other tribe or with any territory or state at the same rate as described in subsection 2 of this section. This registration tax shall also be levied on any motorcycle registered pursuant to this Act upon its sale by a tribal citizen to another tribal citizen.

5. Registration tax on recreational vehicles. There is hereby levied a registration tax on every recreational vehicle not previously registered with Cherokee Nation or any other tribe or with any territory or state equal to one-half (1/2) of the amount of tax which would otherwise be imposed by subsection 2. This registration tax shall also be levied on any recreational vehicle registered pursuant to this Act upon its sale by a tribal citizen to another tribal citizen.

6. Registration tax on farm trucks and farm tractors. There shall be no registration tax levied on farm trucks or farm tractors.

7. Registration tax on farm trailers and commercial trailers. There shall be no registration tax levied on farm trailers or commercial trailers.

8. Lien for delinquent fees, etc. Any delinquent fees, taxes, penalties or interest due under the provisions of this Act with respect to any vehicle shall constitute a lien of first priority against said vehicle. The Commission shall not register, title or renew the registration for any such vehicle until the delinquent fees, taxes, penalties or interest are paid.

9. Registration tax on manufactured homes.

a. There is hereby levied a registration tax on every new manufactured home not previously registered with Cherokee Nation or any other tribe or with any territory or state at the rate of one and one-half percent (1.5%) of the actual purchase price.

b. There is hereby levied a registration tax on every used manufactured home not previously registered with Cherokee Nation or any other tribe or with any territory or state at the rate equal to one-half (1/2) of the amount of the tax which would otherwise be imposed on a new manufactured home under paragraph a of this subdivision. The three quarter percent (.75%) registration tax on a used manufactured home shall be applied to sixty-five percent (65%) of one half (1/2) of the actual purchase price/value.

10. Registration tax on assembled vehicles. There is hereby levied a registration tax of one and one-half percent (1.5%) of the actual purchase price of assembled vehicles not previously registered with Cherokee Nation or any other tribe or with any territory or state, provided that the actual purchase price is no more than twenty percent (20%) less than the average retail value. This registration tax shall also be levied upon any vehicle registered

pursuant to this Act upon its sale by a tribal citizen to another tribal citizen. **"Average retail value"** is determined as used in subsection 2 of this section.

Assembled vehicles shall require:

a. Affidavit of assembly and ownership. Affidavit shall be approved by the Cherokee Nation Tax Commission Motor Vehicle Division.

b. Upon approval of the affidavit of assembly and ownership the Cherokee Nation Marshal Service shall conduct an inspection and permanently affix a Cherokee Nation assigned number to the vehicle.

11. Registration tax on abandoned vehicles. There is hereby levied a registration tax of one and one-half percent (1.5%) of the actual purchase price of abandoned vehicles not previously registered with Cherokee Nation or any other tribe or with any territory or state, provided that the actual purchase price is no more than twenty percent (20%) less than the average retail value. This registration tax shall also be levied upon any vehicle registered pursuant to this Act upon its sale by a tribal citizen to another tribal citizen. **"Average retail value"** is determined as used in subsections 2 and 4 of this section.

The Cherokee Nation Tax Commission shall adopt rules and regulations to set forth the procedures and requirements for the ownership transfer of abandoned vehicles.

12. Registration tax for all-terrain and utility vehicles. Except for persons that possess an agricultural exemption pursuant to this section, the registration tax shall be levied upon transfers of legal ownership of all-terrain vehicles, utility vehicles and motorcycles used exclusively off roads and highways. The registration tax for new and used all-terrain vehicles, utility vehicles and motorcycles used exclusively off roads and highways shall be levied at one and one-half percent (1.5%) of the actual sales price of each new and used all-terrain vehicle and motorcycle used exclusively off roads and highways before any discounts or credits are given for a trade-in. The Cherokee Nation Tax Commission shall promulgate regulations as to effective date taxes on utility vehicles.

13. Registration tax for 100-percent disabled veterans. Any vehicle which is purchased by an individual who has been honorably discharged from active service in any branch of the Armed Forces of the United States or the Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs, its successor, or the Armed Forces of the United States to be a disabled veteran in receipt of compensation at the 100-percent rate for a permanent disability sustained through military action or accident resulting from disease contracted while in such active service shall be exempt from registration tax. Provided, this exemption may not be claimed by an individual for more than one vehicle in a consecutive three (3)-year period.

14. Possessory/laborers' lien. Laborers who perform work and labor on or storage of a vehicle for any person under a written or verbal contract, if unpaid for the same, shall have a lien on the production of their labor, for such work, labor or storage; provided that such lien shall attach only while the title to the property remains in the original owner.

The Cherokee Nation Tax Commission shall adopt rules and regulations to set forth the procedures and requirements for possessory/laborers' liens.

15. Registration tax for mini-trucks. Mini-trucks shall be registered pursuant to the provisions of the Cherokee Nation Motor Vehicle Licensing and Tax Code. The Cherokee Nation Tax Commission shall promulgate rules for the titling and registration of mini-trucks.

Mini-trucks which have been titled and registered pursuant to the provisions of the Cherokee Nation Motor Vehicle Licensing and Tax Code may be operated on the roadways of the state of Oklahoma; provided, however, mini-trucks shall not be permitted to travel upon any highway in this state which is a part of the National System of Interstate and Defense Highways. Operators of mini-trucks shall comply with all traffic regulations and rules of conduct for the operation of motor vehicles on the roadways of the state of Oklahoma provided by law.

B. Applicants owning eligible vehicles principally garaged outside of the Cherokee Reservation, which were lawfully registered with the Cherokee Nation on or before December 31, 2024 shall, on or before January 1, 2029, re-register a motor vehicle with and/or obtain a new License plate from either a State or Nation licensed tag agency. Provided that, any applicant re-registering a vehicle in accordance with this subsection shall be subject to fees, taxes, penalties, and fines identical to those charged to any non-citizen applying for a State-issued license, registration, or registration renewal.

Historical Data

LA 01–01, eff. March 12, 2001. Amended LA 34–01, eff. September 12, 2001; LA 29–04, eff. September 10, 2004; LA 03–05, eff. March 14, 2005; LA 07–06, eff. May 17, 2006; LA 12–06, eff. July 19, 2006; LA 17–06, eff. September 20, 2006; LA 05–08, eff. May 18, 2008; LA 23–08, eff. November 14, 2008; LA 04–09, eff. March 21, 2009; LA 02–10, eff. February 14, 2010; LA 09–13, eff. April 13, 2013. Amended LA 45-24, eff. December 20, 2024.