

Committee: Rules

Date: 4-21-08

Committee Date: 4-24-08

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Sponsor: Bill John Baker

An Act

Legislative Act 10-08

A LEGISLATIVE ACT AMENDING TITLE 68 CHAPTER 4 OF THE CHEROKEE NATION CODE ANNOTATED – TOBACCO TAX

BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be known as the “Tobacco Tax Act of 2008” and codified as _____ (Title) _____ (Section) _____ of the Cherokee Nation Code Annotated (CNCA).

Section 2. Purpose

The purpose of this Act is to reduce the tax burden on tobacco retailers located more than 20 miles from the Arkansas, Kansas or Missouri Border.

Section 3. Substantive Provisions

The following section of Chapter 4, CNCA Title 68 shall be amended as follows:

§ 42. Tax on Cigarettes

There is hereby levied upon the sale, use, gift, possession or consumption of cigarettes occurring in Cherokee country a tax of five cents (\$0.05) for each package of cigarettes containing twenty-five (25) cigarettes or less. On any individual package containing more than twenty-five (25) cigarettes there is hereby levied an additional tax of five cents (\$0.05) for each additional twenty (20) cigarettes or fraction thereof. This tax shall not apply to licensed retailers located more than 20 miles from the Arkansas, Kansas or Missouri state borders until termination or alteration of the currently existing Tobacco Compact with the State of Oklahoma as executed on February 9, 2004.

Section 4. Provision as cumulative

The provisions of this Act shall be cumulative to existing law.

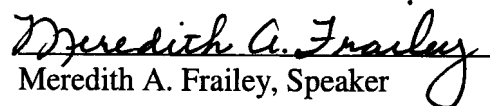
Section 5. Severability

The provisions of this act are severable and if any part of provision hereof shall be held void the decision of the court so holding shall not affect or impair any of the remaining parts or provisions of this act.


Section 6. Emergency Declared

It being immediately necessary for the welfare of the Cherokee Nation, the Council hereby declares that an emergency exists, by reason whereof this Act shall take effect and be in full force after its passage and approval.

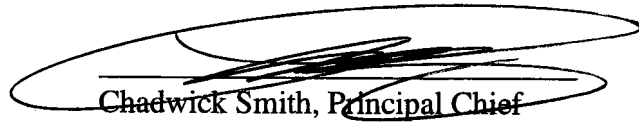
Enacted by the Council of the Cherokee Nation on the 12th day of May, 2008.


Meredith A. Frailey, Speaker
Council of the Cherokee Nation


ATTEST:


Don Garvin, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 19th day of May, 2008.


Chadwick Smith, Principal Chief
Cherokee Nation

ATTEST:


Melanie Knight, Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory Jordan	<u>Yea</u>	Meredith A. Frailey	<u>Yea</u>
Bill John Baker	<u>Yea</u>	Chris Soap	<u>Yea</u>
Joe Crittenden	<u>Yea</u>	Cara Cowan Watts	<u>Yea</u>
Jodie Fishinghawk	<u>Yea</u>	Buel Anglen	<u>Yea</u>
Janelle Lattimore Fullbright	<u>Yea</u>	Bradley Cobb	<u>Yea</u>
David W. Thornton, Sr.	<u>Yea</u>	Charles Hoskin, Jr.	<u>Yea</u>
Don Garvin	<u>Yea</u>	Julia Coates	<u>Yea</u>
Harley L. Buzzard	<u>Yea</u>	Jack D. Baker	<u>Yea</u>
Curtis G. Snell	<u>Yea</u>		