

An Act

Legislative Act 01 – 10

A LEGISLATIVE ACT AMENDING TITLE 68 CHAPTER 2 OF THE CHEROKEE NATION CODE ANNOTATED – CHEROKEE NATION TAX COMMISSION AND ENFORCEMENT PROCEDURES; AMENDING §23 – PENALTY AND INTEREST

BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be known as the “Tax Commission Penalty and Interest Amendment Act of 2009” and codified as Title 68 §23 of the Cherokee Nation Code Annotated (CNCA).

Section 2. Purpose

The purpose of this Act is to amend the penalties and interest on taxes imposed to reflect the accuracy of reporting records.

Section 3. Substantive provisions

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

§ 23. Penalty and interest

- A. If any amount of tax imposed by this Code is not paid before the same becomes delinquent, interest, at the rate of ten percent (10%) per month until payment of the tax, shall be calculated and collected as part of the delinquent tax. Interest may not be waived.
- B. A penalty for failure to file monthly tobacco reports shall be ten percent (10%) per month of the tax due for each and any part of a month that the monthly report is delinquent, however this penalty shall not exceed 10% of the tax due for the delinquent month. An additional penalty for failure to pay tax due shall be ten (10%) per month of the tax due for each and any part of a month that the tax is delinquent, however this penalty shall not exceed 50% per month of the tax due for the delinquent month. Penalties will not be subject to waiver, except at the discretion of the Commission and can result in revocation of license, where payment of the total amount of such tax is a result of good cause and not as a result of negligence, design, or inadvertence. The minimum penalty shall be five hundred (\$500) dollars.

Section 4. Provisions 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 a 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.

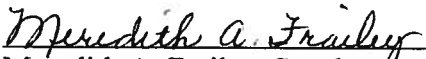
Section 6. Effective Date

The provisions of this act shall become effective thirty (30) days from and after the date of its passage and approval.


Section 7. Self-Help Contributions

To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute


Enacted by the Council of the Cherokee Nation on the 11th day of January, 2010.


Meredith A. Frailey, Speaker
Council of the Cherokee Nation

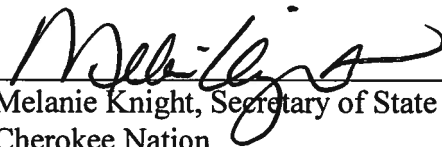
ATTEST:


Don Garvin, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 15th day of JANUARY, 2010.


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>		

**Cherokee Nation
Act/Resolution Proposal Form**

ADMINISTRATIVE CLEARANCE:

Program/Project Manager:
Sharon Swepton 11/20/09
Signature Date

Department Director:
Sharon Swepton 11/20/09
Signature Date

Group Leader:
Sharon Swepton 11/20/09
Signature Date

Finance Approval (if needed):

Signature Date

Government Resources Group:

Signature Date

Administration Approval:
M. Frailey 12/1/09
Signature Date



Act



Resolution

TITLE: (Penalty and Interest)

Department Contact: Sharon Swepton

Resolution Presenter: Sharon Swepton

Council Sponsor: Meredith Frailey

NARRATIVE:

(See Attached Outline for Information Needed)

The purpose of this Act is to amend the penalties and interest on taxes imposed to reflect the accuracy of reporting records.

LEGISLATIVE CLEARANCE

Legislative Aide:
Brittani 12/1/09
Signature/Initial Date

Standing Committee:
Rules

12-15-09
Next Meeting Date

Chairperson:
Frailey
Signature/Initial Date

Returned to Presenter: _____
Date

12-01-09P04:35 RCVD