

Amended by LA 16-04

Legislative Act 18-02 - 2002

**ACT RELATING TO THE CHEROKEE NATION BOAT AND MOTOR
LICENSING AND TAX CODE**

BE IT ENACTED BY THE CHEROKEE NATION:

Section 500: Title And Codification

This act shall be known as "The Cherokee Nation Boat And Motor Licensing And Tax Code" and codified as 68 § 500 through 510 of the Cherokee Nation Code Annotated.

Section 501: Purpose

The purpose of this Act is to establish a Boat and Motor licensing system within the Cherokee Nation; to raise revenues through the issuance and renewal of Boats and/or Motor license tags, tax and titles to enrolled citizens of the Cherokee Nation.

Section 502: GENERAL POWERS AND DUTIES OF TAX COMMISSION

- A. The Cherokee Nation Tax Commission is hereby granted authority and jurisdiction to administer the Cherokee Nation Boat and Motor Licensing and Tax Code, and the Commission is hereby authorized to promulgate, adopt and enforce all necessary rules and regulations and prepare forms and records to enact and enforce the provisions of the Cherokee Nation Boat and Motor Licensing and Tax Code.
- B. The Cherokee Nation Marshal Service is hereby granted authority and jurisdiction to enforce the provisions of and any rules pertaining to the Cherokee Nation Boat and Motor Licensing and Tax Code within their jurisdiction.
- C. The Commission shall have the authority in cases of dispute to determine the factory-delivered price of any boat or motor

Section 503: BOAT AND OUTBOARD MOTOR REGISTRATION

1. Eligible boat or motor shall mean any boat or motor, which is owned by a Tribal Citizen who resides within the Reservation Boundaries of the Cherokee Nation and is principally garage within said boundaries on lands owned, leased or occupied by the Cherokee Nation or any Tribal Citizen in trust, restricted or fee status.
2. Registration fees for boats and outboard motors are assessed for the period beginning July 1 and ending June 30 of the following year.
3. A boat or outboard motor must be registered yearly whether in use or not. If an owner fails to do so, registration fees and penalties are due for the current year and one year previous.
4. Registration fees are based on a combination of the Actual Purchase Price and the number of years registered.

Section 504: REGISTRATION FEES AND TAXES.

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 .50 for the first year.
 - b. 2nd Year through 20th Year Fee = first year's fee

2. If Actual Purchase Price is over \$150.00
 - a. 1st year Fee = Administrative Charge (1.00) plus .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	¾ Year Registration
January through March 31	½ Year Registration
April 1 through June 30	¼ Year Registration

Section 505: PENALTY ON NEW ASSIGNMENTS

1. New Boats and outboard motors must be registered within thirty (30) days from the date of assignment on the MSO or notarized bill of sale.
2. If not registered within thirty (30) days, .25 per day penalty is due. However, the penalty will never exceed 2 times the registration fee.

Section 506: PENALTY ON RENEWAL REGISTRATION

1. Boat and outboard motor registrations expire June 30 of each year.
2. The month of July is considered a grace month during which no penalty accrues.
3. On August 1, the penalty accrues twenty-five cents (.25) per day. However, the penalty will never exceed 2 times the registration fee.

Section 507: **PROVISIONS AS CUMULATIVE**

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

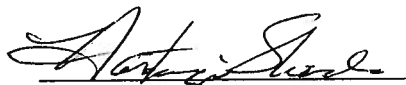
Section 508: **SEVERABILITY**

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 509: **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.

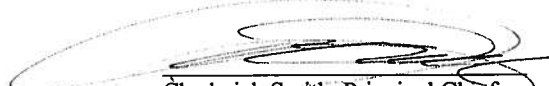
Enacted by the Council of the Cherokee Nation on the 27th day of June, 2002


Hastings Shade, President
Council of the Cherokee Nation


ATTEST:


Stephanie Wickliffe-Shepherd, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 28th day of June, 2002.


Chadwick Smith, Principal Chief
Cherokee Nation

ATTEST:


Jay Harman, Secretary/Treasurer
Cherokee Nation

YEAS AND NAYS AS RECORDED:

John Ketcher	<u>Yea</u>	Melvina Shotpouch	<u>Yea</u>
Don Crittenden	<u>Yea</u>	Stephanie Shepherd	<u>Yea</u>
Harold "Jiggs" Phillips	<u>Yea</u>	John Keener	<u>Yea</u>
Jackie Bob Martin	<u>Yea</u>	Harold DeMoss	<u>Yea</u>
Mary Flute-Cooksey	<u>Yea</u>	David Thornton, Sr.	<u>Yea</u>
Nick Lay	<u>Yea</u>	Don Garvin	<u>Yea</u>
Barbara Starr-Scott	<u>Yea</u>	Charles "Chuck" Hoskin	<u>Yea</u>