

An Act

Legislative Act 25-08

A LEGISLATIVE ACT AMENDING TITLE 68 CHAPTER 3 OF THE CHEROKEE NATION CODE ANNOTATED – SALES TAX; ADDING EXEMPTIONS FOR NON-PROFIT ORGANIZATIONS

BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be known as the “Sales Tax Exemption 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 exempt non-profit organizations from Sales Tax.

Section 3. Substantive provisions

A. The following sections of CNCA Title 68 shall be amended as follows:

§ 32. Tax Levy—Rate

A. There is hereby levied a sales tax of six percent (6%) on the gross receipts or gross proceeds of all items of value or goods or services bought, sold, rented, leased or exchanged, or any combination thereof, on all transactions on, through, by or with any business enterprise which is located on tribal lands. Exempt from this tax are sales to Oklahoma public schools, and to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501 (c)(3).

B. The Commission is hereby directed to make such assessments effective upon the first full month following the effective date as defined in Section 5 of this act and continuing monthly thereafter.

Section 4. Provisions as cumulative

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

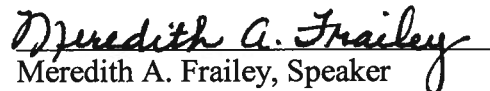
Section 5. Severability

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.

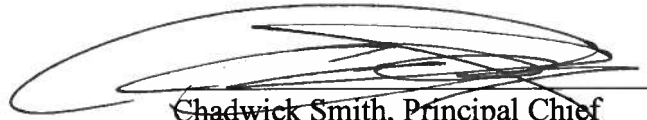
Enacted by the Council of the Cherokee Nation on the 13th day of October, 2008.


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 15th day of October, 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>		

ADMINISTRATIVE CLEARANCE:

Program/Project Manager:

Sharon Swepton 9/15/08
Signature Date

Department Director:

Sharon Swepton 9/15/08
Signature Date

Executive Director:

Sharon Swepton 9/15/08
Signature Date

Controller (if needed):

Signature Date

Government Resources Group:

Yvonne May 9/15/08
Signature Date

Administration Approval:

M. Kelly A 9/15/08
Signature Date

LEGISLATIVE CLEARANCE

Legislative Aide:

Shelli Brittan 9-15-08
Signature/Initial Date

Standing Committee:

Rules

9-25-08

Next Meeting Date

Chairperson:

Frailey
Signature/Initial Date

Returned to Presenter: _____
Date

**Cherokee Nation
Act/Resolution Proposal Form**

Act

Resolution

**TITLE: A LEGISLATIVE ACT AMENDING TITLE 68
CHAPTER 3 OF THE CHEROKEE NATION
CODE ANNOTATED – SALES TAX; ADDING
EXEMPTIONS FOR NON-PROFIT
ORGANIZATIONS**

Department Contact: Sharon Swepton
Tax Administrator

Resolution Presenter: Sharon Swepton

Sponsor: Meredith A. Frailey

NARRATIVE:

The purpose of this Act is to exempt non-profit organizations from Sales Tax.

09-15-08P05:50 RCVD