

Committee: Rules
Date: 03/14/12 Committee Date: 03/29/12

Author: Hoskin
Sponsors: C. Hoskin Jr., F. Hargis, T. Glory-Jordan, J. Byrd, D. Lay, D. Walkingstick, J. Fishinghawk, C. Snell, D. Garvin, J. Fullbright, D. Thornton, M. Frailey, B. Anglen, L. Keener, C. Cowan Watts, J. D. Baker, J. Coates

An Act

Legislative Act 16-12

A LEGISLATIVE ACT AMENDING TITLE 68 OF THE CHEROKEE NATION CODE ANNOTATED – ADDING PROVISIONS FOR SALES TAX ADJUSTMENTS OF LICENSED TOBACCO RETAILERS

BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be known as the “Tobacco Retailer Sales Tax Reduction Act of 2012” and codified as _____ (Title) _____ (Section) _____ of the Cherokee Nation Code Annotated (CNCA).

Section 2. Findings Purpose

The Council finds that Cherokee Nation licensed tobacco retailers, also known as smoke shops, provide significant revenue to the Cherokee Nation, employ Cherokee citizens and provide income for Cherokee citizen with lease agreement with said retailers.

This Act is to protect the viability of Cherokee Nation licensed tobacco retailers.

Section 3. Substantive provisions

The following sections shall be included in Title 68 of the Cherokee Nation Code Annotated:

1. **Sales Tax Reduction:** The sales tax imposed by Cherokee Nation on all products other than tobacco products shall be reduced to 1% for all Cherokee Nation license smoke shops, not including those licensed smokeshops owned and operated by Cherokee Nation business entities

Section 2. Provisions as cumulative

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

Section 3. 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 4. Effective Date

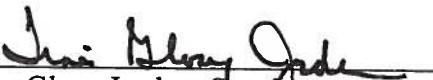
It being immediately necessary for the welfare of the Cherokee Nation, the Council hereby declares that an emergency exists, by reason whereof this Act shall take effect and

be in full force from and after its passage.

Section 5. Termination Date (Sunset Clause)

This being an Act temporary in nature the provisions of this Act shall not extend beyond October 1, 2013 without specific amendment by the Cherokee Nation Tribal Council.

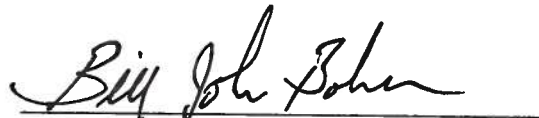
Enacted by the Council of the Cherokee Nation on the 16th day of April, 2012.


Tina Glory Jordan, Speaker
Council of the Cherokee Nation


ATTEST:

Jodie Fishinghawk, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 18th day of April, 2012.


Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:


Charles Head, Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory Jordan	<u>Yea</u>	Meredith A. Frailey	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Dick Lay	<u>Yea</u>
David Walkingstick	<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>	Charles Hoskin, Jr.	<u>Yea</u>
David W. Thornton, Sr.	<u>Yea</u>	Julia Coates	<u>Yea</u>
Don Garvin	<u>Yea</u>	Jack D. Baker	<u>Yea</u>
Lee Keener	<u>Yea</u>	Curtis G. Snell	<u>Yea</u>
Frankie Hargis	<u>Yea</u>		

Cherokee Nation Tribal Council
Rules Committee of March 29, 2012

New Business Item #8 (12-054)

Legislative Impact Analysis (score)

Source Data: CN Tax Administrator, Ms. Sharon Swepston



Chairman Hoskin,

Per your request, please see below an analysis of the impact to the proposed amendment to Title 68 – adding provisions for business lease subsidy and sales tax adjustments of licensed tobacco retailers.

Sales Tax Reduction		
Current 6%	Reduced to 4%	\$ Impact
\$74,277	\$49,518	\$24,759
	Reduced to 3%	\$ Impact
	\$37,138	\$37,138
	Reduced to 2%	\$ Impact
	\$24,759	\$49,518
	Reduced to 0%	\$ Impact
	\$0	\$74,277

Please note this analysis is for the appropriation impact only and is not asserting compliance or non-compliance with provisions of the current tobacco compact between the Cherokee Nation and the State of Oklahoma.

Sincerely,

Doug Evans