

An Act

Legislative Act 30-13

A LEGISLATIVE ACT RELATING TO AND APPROVING A CERTAIN COMPACT WITH THE STATE OF OKLAHOMA TO BE KNOWN AS THE “CHEROKEE NATION-STATE OF OKLAHOMA TOBACCO TAX COMPACT ACT OF 2013”

BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This Act shall be known as the “Cherokee Nation - State of Oklahoma Tobacco Tax Compact Act of 2013” and codified as _____, Title _____, Section _____ of the Cherokee Nation Code Annotated (CNCA).

Section 2. Purpose

The Nation and the State agree to enter into a compact for the mutual benefit of both sovereign governments. In recognition of the sovereign authority of the Cherokee Nation to exercise the powers of self-government and the authority of the State of Oklahoma to act as an independent state, this law authorizes the Principal Chief to approve a compact and to take the necessary action to implement the requirements of its provisions as authorized and approved by the Council of the Cherokee Nation.

Section 3. Approval of Compact; Authority to Execute

The Compact has been negotiated by the Principal Chief and the Governor of the State of Oklahoma, a copy of which is attached hereto and incorporated herein by reference, is hereby approved and becomes effective as agreed to under the terms of the Compact.

Section 4. Tax Rates Relating to Cigarettes and Other Tobacco Products

The tribal tax on cigarettes will be \$3.65 per carton for all cigarettes sold from November 1, 2013 through December 31, 2013. The tribal tax on cigarettes will be \$1.50 per carton from January 1, 2014 through September 30, 2014. From October 1, 2014 through the end of the Compact Term, the tribal tax on cigarettes will be \$0.80 per carton.

A tribal retailer who agrees to forego payment of any rebate until after the Nation receives its payment from the State of Oklahoma and reconciles that payment against the tribal retailer’s actual sales may opt out of the \$3.65 per carton tax. A tribal retailer who opts out will pay the \$1.50 per carton rate from

November 1, 2013 through September 31, 2014. A tribal retailer's decision to opt-out must be delivered in writing to the Cherokee Nation Tax Commission by 5:00 p.m. on November 15, 2013. Once delivered, the decision of the tribal retailer to opt-out is final and cannot be withdrawn.

For other tobacco products, the tribal tax will be 10% of the wholesale list price.

Section 5. Tax Rebates to Tribal Retailers on Cigarettes and Other Tobacco Products

The Cherokee Nation Tax Commission will rebate \$3.56 per carton of cigarettes sold by a licensed tribal retailer from November 1, 2013 through December 31, 2013. The rebate to tribal retailers will be \$5.71 per carton from January 1, 2014 through September 30, 2014. From October 1, 2014 through the end of the Tobacco Compact term, the rebate to tribal retailers will be \$6.41 per carton.

A tribal retailer who agrees to forego payment of any rebate payment until after the Nation receives its payment from the State of Oklahoma and reconciles that payment against the tribal retailer's actual sales may opt out of the \$3.65 per carton tax. A tribal retailer who opts out will receive \$5.71 per carton from November 1, 2013 through September 31, 2014. No rebate will be paid to a tribal retailer who has opted out until after the Cherokee Nation receives its revenue from the State of Oklahoma and reconciles the individual tribal retailer's sales. A tribal retailer's decision to opt-out must be delivered in writing to the Cherokee Nation Tax Commission by 5:00 p.m. on November 15, 2013. Once delivered, the decision of the tribal retailer to opt-out is final and cannot be withdrawn.

For other tobacco products, the Cherokee Nation Tax Commission will rebate 55% of the wholesale list price to the tribal tobacco retailer.

Section 6. Provisions as cumulative

The provisions of this act shall be cumulative to existing law except as the terms of this compact shall supersede provisions of the previous Tobacco Tax Compacts approved by LA 03-92; LA 44-03; LA 07-04 and LA 28-08.

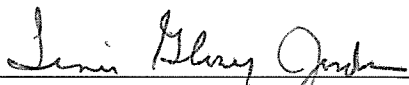
Section 7. Severability

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.

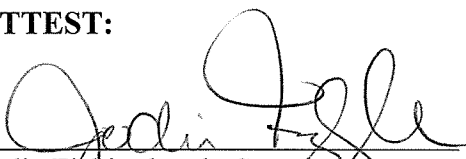
Emergency declared.

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.

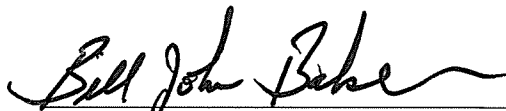
Enacted by the Council of the Cherokee Nation on the 12th day of November, 2013.


Tina Glory Jordan, Speaker
Council of the Cherokee Nation

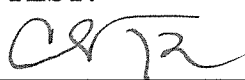
ATTEST:


Jodie Fishinghawk, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14th day of November, 2013.


Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:


Chuck Hoskin, Jr., Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory Jordan	<u>Yea</u>	Janees Taylor	<u>Abstain</u>
David Walkingstick	<u>Yea</u>	Dick Lay	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Cara Cowan Watts	<u>Absent</u>
Jodie Fishinghawk	<u>Yea</u>	Lee Keener	<u>Absent</u>
Janelle Lattimore Fullbright	<u>Yea</u>	Frankie Hargis	<u>Yea</u>
David W. Thornton, Sr.	<u>Absent</u>	Victoria Vazquez	<u>Yea</u>
Don Garvin	<u>Yea</u>	Julia Coates	<u>Yea</u>
Harley Buzzard	<u>Yea</u>	Jack D. Baker	<u>Yea</u>
Curtis G. Snell	<u>Yea</u>		



TOBACCO TAX COMPACT BETWEEN THE STATE OF OKLAHOMA AND THE CHEROKEE NATION

ARTICLE I PURPOSE AND INTENT OF PARTIES

WHEREAS, the Cherokee Nation (hereinafter referred to as "Nation"), is a federally recognized Indian tribe¹ with inherent sovereign powers of self-government;

WHEREAS, the State of Oklahoma (hereinafter referred to as "State") is an independent sovereign state within the United States of America possessed of full powers of state government;

WHEREAS, both the State of Oklahoma and the Cherokee Nation recognize that pursuant to applicable law each is a sovereign with dominion over their respective territories and governments. Entry into this contract is not intended nor shall it be construed to cause the sovereignty of either to be diminished;

WHEREAS, the Nation and its members² are in possession of various tracts of land in its jurisdiction within the exterior boundaries of the State, known and commonly referred to as "Indian Country";

¹ "Federally recognized" tribe means any Indian tribe which has met the requirements established by the terms of the Indian Reorganization Act, 48. Stat. 984, as amended; the Oklahoma Indian Welfare Act, 49 Stat. 1967, as amended; or is one of those tribes listed in the Federal Register pursuant to 25 CFR Part 83 as recognized by and receiving services from the Bureau of Indian Affairs, as provided for in Entities Recognized and Eligible to Receive Services From the United States Bureau of Indian Affairs, 58 Federal Register 54364 (October 21, 1993).

² "Member" means an individual who meets the membership requirements of the Nation as set forth in its governing document or is listed on the tribal roll of the Nation as a member, see 25 CFR § 81.1(i) (1996) and 25 C.F.R. § 83.11 (1996).

WHEREAS, the State, by and through the United States Supreme Court decision *Oklahoma Tax Commission vs. Citizen Band Potawatomi Indian Tribe of Oklahoma*, is authorized to collect state taxes on cigarettes and other tobacco products sold by tribal businesses to non-tribal members;

WHEREAS, federal Indian law recognizes that tribal jurisdiction is extant in Indian Country regarding the rights of Indian Tribes to pass their own laws and be governed by them, including the right to sell cigarettes and other tobacco products to tribal members free from State taxation;

WHEREAS, both the State and the Nation recognize the financial, cultural, educational and economic contributions of each sovereign;

WHEREAS, both the State and the Nation recognize the need to develop and maintain good Tribal/State governmental relations;

WHEREAS, Article 6, Section 8 of the Oklahoma Constitution vests the power and authority to conduct the business of the State with other sovereign states and with the United States to the Governor of the State of Oklahoma; and,

WHEREAS, for the purposes of the Oklahoma Constitution and this Compact, the Cherokee Nation does hereby constitute a sovereign state;

ARTICLE II

TERMS OF TAXATION ON SALE OF TOBACCO PRODUCTS

NOW, THEREFORE, the Cherokee Nation, by and through its Principal Chief, Bill John Baker, and the State of Oklahoma, by and through its Governor, Mary Fallin, do hereby enter into this Compact, the terms of such Compact to commence on November 1, 2013, for the mutual benefit of the Nation and the State, to-wit:

The provisions of this Compact shall govern the rate of taxation and payment of taxes to the Nation and the State on the retail sales of cigarettes and other tobacco products in the Nation's Indian Country as defined by federal law, including 18 U.S.C. § 1151, hereinafter referred to as "Compact Jurisdiction" when said retail sales are made by (a) businesses owned by the Nation, (b) licensees who are members of the Nation, or (c) businesses licensed by the Nation in which the majority interest is owned by the Nation or members of the Nation, provided that nothing herein shall prohibit the Nation from enacting any laws and/or regulations regarding the retail sale, use, or possession of cigarettes and other tobacco products in the Nation's jurisdiction that would not be in conflict with the provisions set forth herein. The entities or groups described in clauses (a), (b), and (c) of this paragraph shall be collectively referred to as the "Retailers" or individually as a "Retailer." Nothing contained herein shall impair the ability of the Oklahoma Tax Commission to regulate cigarette manufacturers, importers, wholesalers, distributors, distributing agents, jobbers, or warehousemen ("Wholesalers"), provided such regulation shall not interfere with the rights of the Nation or its Retailers under this Compact.

- 1) The Nation agrees to:
 - a. Require as a condition to licensing and continuation of licensing that all Retailers comply with the provisions of this Compact; and
 - b. Furnish to the Oklahoma Tax Commission the following information with respect to each of the Retailers:
 - i. The owner's name(s) and address(es);
 - ii. A list of any tax-related permits held;
 - iii. Documentation or certification that its business premises are located within the Compact Jurisdiction;
 - iv. The location of offices and business records;
 - v. A copy of any reports by any Wholesalers or Retailers to the Nation documenting all sales of cigarettes and other tobacco products within the Compact Jurisdiction;
 - vi. An annual list of all Wholesalers providing Retailers within the Compact Jurisdiction with cigarettes or tobacco products; and
 - vii. If available, any complaints, audit reports or concluded investigation findings related to the wholesale or retail sale of cigarettes or tobacco products within the Compact Jurisdiction.
- 2) The State agrees to provide the following information from the Oklahoma Tax Commission to the Cherokee Nation Tax Commission unless unavailable to the Oklahoma Tax Commission:
 - a. The name and address of Wholesalers licensed by the State;
 - b. The number and dollar amount of Compact stamps purchased by Wholesalers for sale to Retailers;
 - c. A copy of any reports by Wholesalers or Retailers to the State documenting wholesale or retail sales within the Compact Jurisdiction;
 - d. A current list of all Wholesalers providing the Retailers with cigarettes or tobacco products; and
 - e. Any complaints, audit reports or concluded investigation findings related to the wholesale or retail sale of cigarettes or tobacco products within the Compact Jurisdiction.

- 3) The State and Nation stipulate and agree, for the sole purposes of the provisions of paragraph 2 hereof, the Nation is and shall be considered by the State as a "foreign country" for purposes of permissible disclosures to the Nation pursuant to 68 O.S. § 205 C.7 and the Nation is and shall be considered by the State as an "international authority" for purposes of 68 O.S. § 312.1J.
- 4) The State and Nation further stipulate and agree, for the sole purposes of the provisions of paragraph 3 hereof, this Compact shall constitute a "contract" between the Nation and the Oklahoma Tax Commission for purposes of permissible disclosures to the Nation pursuant to 68 O.S. § 205.C.16. The Nation and the State, in consideration hereof, stipulate and agree that any information received from the records and files of the Oklahoma Tax Commission or the Cherokee Nation Tax Commission will be treated and considered as confidential and privileged, to be used for the Nation's or the State's purposes in the administration and collection of the Compact Tax, state tobacco taxes and collection of tobacco manufacturer escrow payments under 37 O.S. § 600.21 through 600.23, and enforcement under 68 O.S. § 360.1 through 360.9, which are the subject of this Compact, and not be disclosed to any third party, including, but not limited to the Nation's Retailers and any and all manufacturers, distributors and wholesalers of cigarettes and other tobacco products. A disclosure to a governmental agency for regulatory or enforcement purposes, to a court in response to a subpoena or other court order, for the State's collection of taxes or manufacturer's escrow payments and related actions, or to enforce the provisions of this Compact through arbitration or court action, shall not constitute a breach of this paragraph.
- 5) The State and Nation agree to waive their absolute taxation rights and, instead, impose a Compact Tax, as described herein. The Compact Tax rate will apply on lands owned by the Nation and its members, which are held in trust by the United States, or which are owned by members of the Nation and are subject to restricted title, and are within the Nation's jurisdiction within the State, known and commonly referred to as "Indian Country." The State and Nation agree that the Compact Tax rate will apply to all sales of cigarettes and tobacco products by Retailers within the Compact Jurisdiction, without reference to the Tribal membership or non-membership status of the ultimate purchasing consumer.
- 6) The Compact Tax amount on cigarettes, which shall mean and include all rolled tobacco or any substitute therefor, wrapped in paper or any substitute therefor and weighing an amount not to exceed three (3) pounds per thousand cigarettes, shall be one-hundred percent (100%) of all applicable State taxes, in effect at the time of sale. The State and Tribe agree that the tax shall be collected pursuant to the terms of this Compact. The State and Nation shall divide all monies generated under the Compact Tax according to the following:
 - a. From November 1, 2013, through December 31, 2015:

- i. State Portion
 - 1. The State shall receive thirty percent (30%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
 - ii. Tribal Portion
 - 1. The Tribe shall receive seventy percent (70%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
 - b. From January 1, 2016, through December 31, 2016:
 - i. State Portion
 - 1. The State shall receive thirty-five percent (35%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
 - ii. Tribal Portion
 - 1. The Tribe shall receive sixty-five percent (65%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
 - c. From January 1, 2017 through April 30, 2018:
 - i. State Portion
 - 1. The State shall receive forty-five percent (45%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
 - ii. Tribal Portion
 - 1. The Tribe shall receive fifty-five percent (55%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
 - d. From May 1, 2018, through the end of the Compact term:
 - i. State Portion
 - 1. The State shall receive fifty percent (50%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
 - ii. Tribal Portion
 - 1. The Tribe shall receive fifty percent (50%) of all Compact Taxes collected on cigarettes that are subject to this Compact.
- 7) The Compact Tax amount on other tobacco products, which shall mean any cigars, cheroots, stogies, smoking tobacco (including granulated, plug cut, crimp

cut, ready rubbed and any other kinds and forms of tobacco suitable for smoking in a pipe or cigarette), chewing tobacco (including Cavendish, twist, plug, scrap and any other kinds and forms of tobacco suitable for chewing), however prepared; and shall include any other articles or products made of tobacco or substitute therefor, shall be one-hundred percent (100%) of all applicable State taxes in effect at the time of sale. The State and Nation shall divide all monies generated under the Compact Tax according to the following:

a. From November 1, 2013, through December 31, 2017:

i. State Portion

1. The State shall receive thirty-five percent (35%) of all Compact Taxes collected on other tobacco products that are subject to this Compact.

ii. Tribal Portion

1. The Tribe shall receive sixty-five percent (65%) of all Compact Taxes collected on other tobacco products that are subject to this Compact.

b. From January 1, 2018, through the end of the Compact term:

i. State Portion

1. The State shall receive fifty percent (50%) of all Compact Taxes collected on other tobacco products that are subject to this Compact.

ii. Tribal Portion

1. The Tribe shall receive fifty percent (50%) of all Compact Taxes collected on other tobacco products that are subject to this Compact.

8) The Nation agrees that the State may collect the Compact Tax directly from the Wholesaler, and that the Wholesaler must collect the Compact Tax directly from the Retailers. The Nation agrees to require the Retailers to: (A) pay the Compact Tax; and (B) refrain from selling, distributing, transporting, soliciting sales of or in any matter dealing with cigarette brands and products of manufacturers who do not fully comply with the requirements of 37 O.S. §§ 600.21-600.23 and 68 O.S. §§ 360.1-360.9 and only deal in tobacco products of complying manufacturers and brands, as evidenced by their names and list of brands as maintained on the Oklahoma Attorney General's website. If any Retailer purchases cigarettes or tobacco products from an unlicensed Wholesaler, or directly from a manufacturer, or fails to comply with any of its obligations under this paragraph, the Nation

shall take necessary enforcement measures to ensure compliance with this paragraph by the Retailer. If the Retailer continues to violate any obligations of this paragraph thirty (30) days following notification to the Nation and Retailer from the State, the State may remove such Retailer from the list of Retailers entitled to benefits under this Compact, and/or take direct legal or equitable action in State Court against such Retailer, until such time as the Retailer is in compliance with its obligations hereunder, makes restitution and the Nation and State certifies the Retailer's compliance to the State. Upon such certification, the Retailer shall be returned to the list. The second time that a Retailer purchases cigarettes or tobacco products from an unlicensed Wholesaler, or directly from the manufacturer, or fails to comply with any of its obligations under this numbered paragraph, the State, upon notice to the Nation and the Retailer, may permanently remove the Retailer from the list of Retailers entitled to the benefits under this Compact.

- 9) The State requires, and the Nation authorizes, all Wholesalers licensed by the State and selling cigarettes or tobacco products to any Retailer to:
 - a. Provide sufficient documentation to the Nation and to the Oklahoma Tax Commission to demonstrate that the appropriate Compact Taxes have been remitted. Such documentation shall be maintained by the Wholesalers for a period of at least five (5) years following distribution or sale of cigarettes or other tobacco products. If any Wholesaler selling cigarettes or tobacco products to a Retailer fails to properly collect and remit the Compact Tax, the State and the Nation may take necessary enforcement measures to ensure compliance with this paragraph by the Wholesaler, including, but not limited to, entry and inspection of records within and without the Compact Jurisdiction.
 - b. Payment of the Compact Tax on cigarettes shall be evidenced by use of a single joint stamp, sometimes known as the "unity rate" stamp, which Oklahoma licensed Wholesalers shall purchase from the Oklahoma Tax Commission and affix to packs of cigarettes sold to the Nation's licensed Retailers. The Compact Tax shall be collected by the Oklahoma Tax Commission, by the sale of the single joint/unity rate stamp to Wholesalers.
- 10) The Oklahoma Tax Commission shall distribute to the Nation the Tribal Portion of the Compact Tax receipts not yet distributed to the Nation not later than thirty (30) days after the end of each calendar month. The Oklahoma Tax Commission must provide to the Nation all documentation necessary to allow the Nation to reconcile Compact Tax receipts and independently calculate the Tribal Portion of the Compact Tax.
- 11) The State shall notify the Nation in writing when a distribution is to be withheld, delayed and/or reduced. Said notice must state the reasons for the delay,

withholding and/or reduction of any distribution. Each party will utilize the provisions provided in ¶16 to resolve any disputes arising under this Compact.

- 12) The Nation agrees that it will require the Retailers to purchase cigarettes and other tobacco products only from Wholesalers that are duly licensed by the State of Oklahoma. The Nation agrees that the Compact Tax, provided for in this Compact, applies only to the Retailers' retail sales of cigarettes to the consumer, and the Nation agrees to require its Retailers not to sell or otherwise transfer cigarettes or tobacco products stamped with the tax stamp authorized under this Compact to anyone other than the consumer. Except for transfers between Retailers authorized to sell tobacco products at the designated Compact Tax rate for each location under this Compact, the Nation agrees to prohibit its Retailers from selling or otherwise transferring cigarettes or other tobacco products stamped with Compact tax stamps to anyone other than the consumer at retail outlets located in the Nation's Jurisdiction, including sales or transfers to other retailers outside the Nation's Jurisdiction.
- 13) All cigarettes sold by the Retailers shall bear a single joint use/unity rate stamp, evidencing that the Compact Tax has been paid by the Retailer.
- 14) The State and Nation further stipulate and agree, that
 - a. Unstamped cigarettes, counterfeited stamped cigarettes, mutilated stamped cigarettes, tobacco products and brands not approved (as reflected by publication on the Oklahoma Attorney General's Website), and cigarettes and tobacco products on which the Compact Tax is required to be paid pursuant to this Compact and which has not been paid, are contraband and each party has the right to seize such contraband within its respective jurisdiction.
 - b. The State shall exempt all sales of cigarettes and other tobacco products to and by the Nation's Retailers from sales and excise taxes imposed by Title 68 of the Oklahoma Statutes in consideration of the agreement by the Nation to require the Wholesalers to make the aforementioned tax payments to the Oklahoma Tax Commission.
- 15) The Nation agrees that the Nation and the Nation's Retailers will not sell, distribute, transport, solicit sales for, or in any manner deal with cigarette brands and tobacco products of a manufacturer who does not fully comply with the requirements of 37 Okla. Stat. §§ 600.21 through 600.23 and 68 Okla. Stat. §§ 360.1 through 360.9, and will only deal in tobacco products of complying manufacturers, as evidenced by the placement of the manufacturer's name and its product brands on the list of complying manufacturers and brands maintained on the Oklahoma Attorney General's website.

ARTICLE III

GENERAL PROVISIONS

- 16) Any dispute arising in the interpretation or performance of this Compact, which is not resolved by good faith negotiation within thirty (30) days, or such longer period as mutually agreed in writing by both parties, shall be subject to any of the following remedies: (1) voluntary unilateral termination, (2) arbitration, or (3) legal proceedings in federal court. Each party agrees to a limited waiver of sovereign immunity from suit, liability, judgment, and collection in arbitration and federal court. Provided, however, that this limited waiver of sovereign immunity from suit is limited to disputes arising under this Compact.
- 17) Before unilaterally terminating this Compact without cause, the terminating party shall give the other party one hundred and eighty (180) days' written notice in accordance with Paragraph 22 hereof. Such notice shall include a statement of basis for exercise of discretion. Both parties agree that should either invoke unilateral termination that the terminating party will meet at least twice within sixty (60) days of providing notice, if the non-terminating party so requests.
- 18) Oklahoma law shall govern the resolution of any and all disputes relating to the interpretation, performance, or breach of this Compact, or any disputes otherwise arising under this Compact, regardless of venue.
- 19) This agreement shall terminate on December 31, 2024. Nothing in this Compact shall prevent the parties by mutual agreement from establishing an earlier or later termination date or otherwise modifying this agreement.
- 20) By entering into this Compact, the Nation does not concede that the laws of the State of Oklahoma, including its tax and licensing laws, apply to the Nation or its members regarding activities and conduct within the Nation's Jurisdiction.
- 21) Neither party shall be deemed the drafter of this Compact in the event of any action to interpret its terms. Therefore, the rule of construction that in the case of an ambiguity, the ambiguity is construed against the author is not applicable. Furthermore, any rule of construction of ambiguities either in favor of or against a State or Tribal governmental entity is not applicable to this Compact.
- 22) Notice shall be by United States mail, postage prepaid. Any notice required hereunder to the State shall be delivered to the Governor of the State of Oklahoma at 2300 N. Lincoln Blvd., Room 212, Oklahoma City, Oklahoma 73105-4890. Notification by the State shall be made by the Governor or designee in writing to the Principal Chief of the Cherokee Nation at P.O. Box 948, Tahlequah, Oklahoma, 74465. Notification by the State and Nation shall also be filed with the Office of the Oklahoma Secretary of State.

- 23) The effective date of this Compact shall be November 1, 2013, when fully executed by all parties, and there is attached hereto the original, or a properly certified copy, of the properly prepared and approved resolution of the legislative body, or similar document of the Nation authorizing the Nation to enter into and execute this agreement. The approved resolution, or similar document, shall be accompanied by a letter from counsel for the Nation certifying that such resolution, or other tribal action, fully and regularly complies with tribal law and was obtained in accordance with all necessary legal and procedural requirements.
- 24) Nothing in this Compact shall be deemed to authorize the State to regulate the Nation's government or to interfere in any way with the Nation's election of its governmental officers. This Compact shall not alter tribal, federal or state civil adjudicatory or criminal jurisdiction, except as to waivers provided herein.
- 25) This Compact comprises the entirety of the agreement between the parties hereto. Any and all prior or contemporaneous representations, predictions, warranties or other inducements, however denominated, are merged within the terms of this Compact, and shall not survive its execution. There are no representations, promises, predictions, warranties, inducements or other agreements, however denominated, between the parties other than as set forth herein. This Compact may not be amended or modified except by written agreement, approved and executed by the parties hereto.

IT IS AGREED:

Each of the undersigned represents that they are duly authorized, and has the authority, to execute this agreement on behalf of the designated party.

[signature pages to follow]

IN WITNESS WHEREOF, the parties have executed this Tobacco Tax Compact on the _____
day of _____, 2013.

STATE OF OKLAHOMA

MARY FALLIN, GOVERNOR

DATE

Attest:

Secretary of State

CHEROKEE NATION

BILL JOHN BAKER, PRINCIPAL CHIEF

DATE