

RESOLUTION NO. 92-08

COUNCIL OF THE CHEROKEE NATION

**A RESOLUTION CALLING UPON THE CHEROKEE NATION
TAX COMMISSION TO EXPEDITE THE REBATE OF CERTAIN
TRIBAL TOBACCO TAXES COLLECTED PURSUANT TO THE
TOBACCO TAX COMPACT BETWEEN THE STATE OF OKLAHOMA
AND THE CHEROKEE NATION**

WHEREAS, the Cherokee Nation, since time immemorial has exercised the sovereign rights of self-government on behalf of the Cherokee People; and

WHEREAS, the Cherokee Nation is a federally recognized Indian Nation with a historic and continual government to government relationship with the United States of America; and

WHEREAS, on the _____ day of November the Cherokee Nation and the State of Oklahoma entered into a Tobacco Tax Compact for the collection of taxes on the sale of tobacco products in Tribally licensed smoke shops; and

WHEREAS, the Cherokee Nation Tribal Council determined that the Compact was beneficial to the Cherokee Nation people and the smoke shop industry in general; and

WHEREAS, according to the Cherokee Nation Law the Cherokee Nation Tribal Council ratified said Compact; and

WHEREAS, said Compact has a provision that allows the Cherokee Nation to rebate certain smoke shops for loss profits incurred pursuant to the collection of taxes collected on the "Border" smoke shops; and

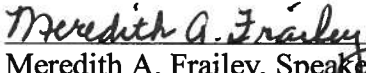
WHEREAS, the Cherokee Nation Tribal Council is cognizant that the timely rebate of the monies are essential to the viability of the "Border" smoke shops; and

WHEREAS, the Cherokee Nation Tax Commission does have the capability to rebate these monies in a timely fashion.


NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CHEROKEE NATION that the Council calls upon the Cherokee Nation Tax Commission to use every effort to rebate funds for loss profits on the taxes collected on "Border" smoke shops pursuant to the Tobacco Tax Compact between the Cherokee Nation and the State of Oklahoma and that this rebate occur not more than thirty (30) days from the receipt of the tax collected by the Cherokee Nation.

CERTIFICATION


The foregoing resolution was adopted by the Council of the Cherokee Nation at a duly called meeting on the 10th day of November, 2008, having 17 members present, constituting a quorum, by the vote of 17 yea; 0 nay; 0 abstaining.


Meredith A. Frailey, Speaker
Council of the Cherokee Nation

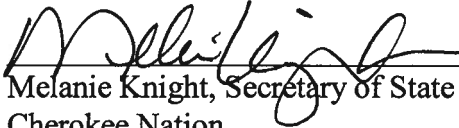
ATTEST:


Don Garvin, Secretary
Cherokee Nation Tribal Council

Approved and signed by the Principal Chief this 14th day of November, 2008.


Chadwick Smith, Principal Chief
Cherokee Nation

ATTEST:


Melanie Knight, Secretary of State
Cherokee Nation