

Council of the Cherokee Nation

Cherokee Nation Tribal Council 17763 S. Muskogee Ave. Tahlequah, OK 74464

Legislation Details (With Text)

File #: 09-070 Version: 1 Name: Amended Cigarette and Tobacco Tax Rate Act of

2009

Type: Legislative Act Status: Passed

File created: 5/18/2009 In control: Rules Committee

 On agenda:
 5/28/2009
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 LA-15-09

Title: A LEGISLATIVE ACT AMENDING TITLE 68 CHAPTER 4 OF THE CHEROKEE NATION CODE

ANNOTATED - TOBACCO TAX AMENDING § 42 Tax on Cigarettes and § 43 Tax on Tobacco

Products

Sponsors: Buel Anglen Indexes: tobacco

Code sections: Title 68 - Revenue and Taxation

Attachments: 1, LA-15-09

Date	Ver.	Action By	Action	Result
6/22/2009	1	OFFICE OF THE CHIEF	Signed	
6/15/2009	1	TRIBAL COUNCIL	Approved	Pass
5/28/2009	1	RULES COMMITTEE	Approved and Forwarded to Council	Pass

A LEGISLATIVE ACT AMENDING TITLE 68 CHAPTER 4 OF THE CHEROKEE NATION CODE ANNOTATED - TOBACCO TAX AMENDING § 42 Tax on Cigarettes and § 43 Tax on Tobacco Products BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This	act	shall	be	known	as	the	"Amended	Cigarette	and	Tobacco	Tax	Rate	Act	of	2009"	and	codified	as
(Title)							of the Cherokee Nation Code Annotated (CNCA).											

Section 2. Purpose

The purpose of this Act is to amend the Cigarette and Tobacco Tax Rates to reflect the tax rate established in the current Cherokee Nation/State Tobacco Compact.

Section 3. Substantive provisions

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

§ 42. Tax on cigarettes

There is hereby levied upon the sale, use, gift, possession or consumption of cigarettes occurring in Cherokee country a tax which shall be assessed at the rate established by the Cherokee Nation/State of Oklahoma Tobacco Tax Compact, as amended or superseded by agreement of both parties.

§ 43. Tax on tobacco products

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There is hereby levied upon the sale, use, gift, possession, or consumption of tobacco product occurring in Cherokee country a tax which shall be assessed at the rate established by the Cherokee Nation/State of Oklahoma Tobacco Tax Compact, as amended or superseded by agreement of both parties.

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 upon the date of its passage and approval.