



# Council of the Cherokee Nation

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

## Legislation Details (With Text)

**File #:** 09-071      **Version:** 2      **Name:** Tobacco Retailer Rebate Act of 2009  
**Type:** Legislative Act      **Status:** Veto Sustained  
**File created:** 5/18/2009      **In control:** EXECUTIVE AND FINANCE COMMITTEE  
**On agenda:** 5/28/2009      **Final action:** 8/10/2009  
**Enactment date:** 8/10/2009      **Enactment #:** LA-14-09  
**Title:** A LEGISLATIVE ACT AMENDING TITLE 68 OF THE CHEROKEE NATION CODE ANNOTATED -  
ADDING PROVISIONS FOR TAX REBATE OF LICENSED TOBACCO RETAILERS  
**Sponsors:** Chuck Hoskin Jr.  
**Indexes:** Tax Commission, tobacco  
**Code sections:** Title 68 - Revenue and Taxation  
**Attachments:** 1. LA-14-09-VETO

Date	Ver.	Action By	Action	Result
8/10/2009	2	TRIBAL COUNCIL	Override the Chief's Veto	Fail
7/13/2009	2	TRIBAL COUNCIL	Tabled	Pass
6/22/2009	2	OFFICE OF THE CHIEF	Vetoed	
6/15/2009	2	TRIBAL COUNCIL	Approved	Pass
5/28/2009	1	EXECUTIVE AND FINANCE COMMITTEE	Approved with Amendments	Pass

### **A LEGISLATIVE ACT AMENDING TITLE 68 OF THE CHEROKEE NATION CODE ANNOTATED - ADDING PROVISIONS FOR TAX REBATE 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 Rebate Act of 2009" and codified as \_\_\_\_\_ (Title)  
\_\_\_\_\_ (Section) \_\_\_\_\_ of the Cherokee Nation Code Annotated (CNCA).

#### **Section 2. Purpose**

This Act is to protect the viability of Cherokee Nation licensed smoke shops that they are designated as a "border" smoke shop by mutual agreement between the State of Oklahoma and Cherokee Nation, through a monthly rebate for smoke shops currently in business. These provisions assist these retailers in continuing to operate a profitable business.

#### **Section 3. Substantive provisions**

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

##### **Tobacco Rebate**

Cherokee Nation licensed "border" smoke shops, as determined by the Cherokee Nation Tax Commission and consistent with the Tobacco Tax Compact between the State of Oklahoma and the Cherokee Nation, including any amendments or clarifications thereto arising at any time during the effectiveness of this Act, will receive a rebate in the amount of \$1.50 per carton purchased. This rebate will be in effect for the lesser of 18 months or until a neighboring

state's tax rate increases, as set forth herein.

Procedures:

1. To apply for the rebate the Cherokee Nation licensed retailer must provide monthly reports to the Cherokee Nation Tax Commission.
2. The rebate shall be paid on at least a monthly basis to qualifying smoke shops.
3. If a retailer fails to repay the Cherokee Nation for any overpayment of rebate discovered during the year-end reconciliation the Cherokee Nation Tax Commission will revoke the retailer's tobacco license and seek other remedies allowable by law.
4. The funds required from the rebate shall be administered from the Cherokee Nation General Fund.
5. If a bordering state increases its tax rate at or above the comparable tax rate of the State of Oklahoma the rate of this rebate will be discontinued for Cherokee Nation licensed retailers located within twenty (20) miles of said state.

**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 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**

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 7. Termination Date (Sunset Clause)**

This being an Act temporary in nature the provisions of this Act shall not extend beyond October 1, 2010 without specific amendment by the Cherokee Nation Tribal Council.