



# Council of the Cherokee Nation

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

## Legislation Details (With Text)

**File #:** 08-147      **Version:** 1      **Name:** N/A  
**Type:** Resolution      **Status:** Passed  
**File created:** 11/10/2008      **In control:** Resource Committee  
**On agenda:** 11/10/2008      **Final action:** 11/9/2008  
**Enactment date:** 11/9/2008      **Enactment #:** R-92-08

**Title:** 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

**Sponsors:** Bill John Baker

**Indexes:** Cherokee Nation Tax Commission, Compact, State of Oklahoma, Tax, tobacco

**Code sections:** N/A - Not Applicable

**Attachments:** 1. R-92-08

Date	Ver.	Action By	Action	Result
11/18/2008	1	OFFICE OF THE CHIEF	Signed	
11/10/2008	1	TRIBAL COUNCIL	Approved	Pass
11/10/2008	1	RESOURCE COMMITTEE	Approved and Forwarded to Council	Pass

**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**

**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.