



Legislation Details (With Text)

File #:	LA-18-96	Version:	1	Name:	An Act Amending the Cherokee Nation Tax Code Definitions and Repealing Fuel Tax Provisions
Type:	Legislative Act	Status:		Status:	Passed
File created:	1/1/1996	In control:		In control:	TRIBAL COUNCIL
On agenda:	N/A	Final action:		Final action:	9/16/1996
Enactment date:	9/16/1996	Enactment #:		Enactment #:	LA-18-96
Title:	AN ACT AMENDING CHEROKEE NATION CODE, TITLE 68, "REVENUE AND TAXATION" DEFINITIONS AND REPEALING FUEL TAX PROVISIONS. BE IT ENACTED BY THE COUNCIL OF THE CHEROKEE NATION:				
Sponsors:	Unknown				
Indexes:	Fuel Tax, Tax, Tax Commission, tobacco				
Code sections:	Title 68 - Revenue and Taxation				
Attachments:	1. LA-18-96.pdf				

Date	Ver.	Action By	Action	Result
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An Act

Legislative Act 18-96

AN ACT AMENDING CHEROKEE NATION CODE, TITLE 68, "REVENUE AND TAXATION" DEFINITIONS AND REPEALING FUEL TAX PROVISIONS. BE IT ENACTED BY THE COUNCIL OF THE CHEROKEE NATION:

SECTION ONE. Me. This Act shall be referred to as An Act Amending the Cherokee Nation Tax Code Definitions and Repealing Fuel Tax Provisions.

SECTION TWO. Purposes

The purpose of this Act is to amend the Cherokee Nation Tax Code to clarify definitions and to repeal fuel tax provisions.

SECTION THREE. Legislative History. The Rules Committee of the Cherokee Nation approved this amendment of the Cherokee Nation Tax Code, Legislative Act 1-90, as amended, at a Rules Committee meeting held on August 15, 1996.

SECTION FOUR. TITLE 68, § 3 IS HEREBY AMENDED TO READ AS FOLLOWS: § 3. Definitions

A. § Cherokee County§ means all §Indian country§ lands as defined by federal located within the geographical boundaries of the Cherokee Nation. Including but not limited to the following property located within said boundaries:

1. Land held in trust by the United States of America for the benefit of the Cherokee Nation*
2. All land within the limits of any Indian reservation, not with standing to issuance of any patent, including land set aside by the United States for and owned in fee by the Cherokee Nation and including rights-of-way running through the reservation.
3. All dependent Indian communities, including land set aside by the United States for and owned in fee by the Cherokee Nation, and
4. All Indians allotments, the Indian titles to which have not been extinguished, including individual allotments held in trust by the United States or allotments owned in fee by individual Indians subject to federal law restrictions regarding disposition of said allotments and including rights-of-way running through the same.

B. The "Commission" means the Cherokee Nation Tax Commission as defined herein.

C. §Individuals retail tobacco licenses§ shall mean individuals who are licensed by the Nation and who are members of the Nation.

E. "Non-members" means persons who are not members of the Cherokee Nation.

F. "Person" means any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this Title can be applied.

G. "Restricted and trust individual lands" means Indian allotments as defined

States for and owned in fee by the Cherokee Nation

In Sub-section A.4. herein.

F: H. A "tax" means compulsory payment levied on wages, income, property "tangible or intangible," sales of goods, products or services, transfers of property or the severance of any minerals or oil and gas for the support of the government of the Nation.

I. §Tribal enterprises retail tobacco licensees§ shall mean businesses, corporations and other business entities which are licensed by the Nation and which are owned by the Nation or in which a majority interest is owned by the Nation.

J. §Tribal lands§ means the following types or combination of types of §Cherokee County§ land, regardless of whether characterized as a reservation or dependent Indian community; land the title to which is held in trust by the United States for the benefit of the Nation: land held by the Nation subject to federal restrictions against alienation; and land set aside by the United States for the Cherokee Nation and owned in fee by the land.

SECTION FIVE. TITLE 68, § 22, ENTITLED "POWER TO COMPACT," IS HEREBY AMENDED TO READ AS FOLLOWS:
The Principal Chief shall have the authority to negotiate a compact or contract with the State of Oklahoma in order to ensure that the Cherokee Nation receives certain tax exemptions and revenues to which it is entitled under federal and tribal law in an efficient and timely manner. Such compact or contract must be approved by a majority of the Council.

SECTION SIX. TITLE 68, CHAPTER 7, ENTITLED "CHEROKEE NATION FUEL TAX ACT," IS HEREBY REPEALED, PROVIDED THAT SAID CHAPTER 7 IS RESERVED UNDER THE SAME TITLE FOR PURPOSES OF FUTURE AMENDMENTS.

SECTION SEVEN. EFFECTIVE DATE. THIS TITLE SHALL BE IN FULL FORCE AND EFFECT ACCORDING TO ITS TERMS FROM AND AFTER THE DATE OF ENACTMENT BY THE COUNCIL OF THE CHEROKEE NATION.

SECTION EIGHT. THE PROVISIONS OF THIS ACT SHALL BE CUMULATIVE TO EXISTING LAW.

SECTION NINE. SEVERABILITY. THE PROVISIONS OF THIS ACT ARE SEVERABLE AND IF ANY PART OR 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.

Enacted by the Council of the Cherokee Nation on the 16TH day of September, 1996.

Garland Eagle, Cherokee Nation Council

ATTEST: Mary Cooksey, Secretary Cherokee Nation Council

Approved and signed by the Principal Chief this 16TH day of SEPTEMBER, 1996.

ATTEST: Jennie Battles, Secretary-Treasurer Cherokee Nation

YEAS AND NAYS AS RECORDED:

Troy Poteete	ABSTAINED	Dora Mae Watie	YEA	
Sam Ed Bush	YEA	Nick Lay	YEA	
Mary Cooksey	YEA	Bill Baker	YEA	
Harold DeMoss	YEA	Don Crittenden	YEA	
Paula Holder	YEA	Charles "Chuck" Hoskins	YEA	
Barbara Conness	YEA	Harold "Jiggs" Phillips	YEA	
William Smoke	YEA			
Barbara Starr-Scott	YEA			

CHEROKEE NATION

ACT

ADMINISTRATIVE CLEARANCE ROUTING

Program Manager/ Project Manager

Department Director Executive Director James Garland Eagle Joe Byrd

COMMENTS:

Signature/Initials

Date

Date

Submit to: Legislative Aide

Priority (P A 6)

Signature/Initials Date received for processing

ROUTING DISTRIBUTION

Program Manager/ Project Manager

Date sent

Department Director Executive Director James Garland Eagle Joe Byrd

Comments:

Date sent

Date sent
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Date sent

ACT NARRATIVE

AN ACT AMENDING CHEROKEE NATION CODE, TITLE 68, "REVENUE AND TAXATION" DEFINITIONS AND REPEALING FUEL TAX PROVISIONS.

Districts this Act

will affect: All Districts

Program Operations: Cherokee Nation Tax Commission

Departmental Contact: L. Susan Work, Director, Division of Law & Justice

Purpose: To repeal the tribal fuel tax provisions; to clarify the definition of Indian country.

Analysis: The definition of Indian country has been revised to make it more consistent with federal statutory and case law definitions. The tribal fuel tax provisions are repealed; they are not necessary under the new state law which provides for state payments in lieu of tribal taxes to Indian nations which have tribal/state agreements.