



Council of the Cherokee Nation

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

Legislation Text

File #: 09-070, Version: 1

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) _____ (Section) _____ 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shall be assessed at the rate established by the Cherokee Nation/State of Oklahoma Tobacco Tax Compact, as amended or superseded by agreement of both parties.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

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shall be assessed at the rate established by the Cherokee Nation/State of Oklahoma Tobacco Tax Compact, as amended or superseded by agreement of both parties.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.