



# Council of the Cherokee Nation

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

## Legislation Text

File #: 12-086, Version: 4

**AN ACT AMENDING LEGISLATIVE ACT 03-09 AND TITLE 68 CHAPTER 3 OF THE CHEROKEE NATION CODE ANNOTATED - SALES TAX; ADDING EXEMPTIONS FOR ONE HUNDRED PERCENT (100%) PERMANENTLY DISABLED VETERANS AND ALL VETERANS AND DEFINING WHAT NON-PROFITS ARE ELIGIBLE FOR THIS EXEMPTION**

**BE IT ENACTED BY THE CHEROKEE NATION:**

**Section 1. Title and Codification**

This act shall be known as the "Sales Tax Exemption Act of 2012" and codified as (Title) 68 (Section) 3 of the Cherokee Nation Code Annotated (CNCA).

**Section 2. Purpose**

The purpose of this Act is to exempt certain non-profit organizations, veterans, and all disabled veterans from Sales Tax.

**Section 3. Substantive Provisions**

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

**§ 32. Tax Levy-Rate**

There is hereby levied a sales tax of six percent (6%) on the gross receipts or gross proceeds of all items of value or goods or services bought, sold, rented, leased or exchanged, or any combination thereof, on all transactions on, through, by or with any business enterprise which is located on tribal lands. Exempt from this tax are sales to Oklahoma public schools, and to an organization, certain non-profits which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501 (c)(3). Also, exempt from this tax are sales of tangible personal property or services to persons veterans who have been honorably discharged from active service in any branch of the Armed Forces of the United States, or Oklahoma National Guard, or Military Reserve and those veterans who have been certified by the United States Department of Veterans Affairs or its successor to be in receipt of disability compensation at the one-hundred-percent rate and the disability shall be permanent and have been sustained through military action or accident or resulting from disease contracted while in such active service; provided, sales for the benefit of the person to a spouse of the eligible person or to a member of the household in which the eligible person resides and who is authorized to make purchases on the person's behalf, when such person is not present at the sale, shall also be exempt for purposes of this paragraph.

B. The Commission is hereby directed to make such assessments effective upon the first full month following the effective date as defined in Section 5 of this act and continuing monthly thereafter.

C. In addition to sales tax, other fees are often charged for certain services and the following individuals are exempt from these fees and assessments: veterans who have been honorably discharged from active service in any branch of the Armed Forces of the United States National Guard or Military Reserve, and those who have been certified by the United States Department of Veterans Affairs or its successor to be in receipt of disability compensation at the one-hundred-percent rate and the disability shall be permanent and have been sustained through military action or accident or resulting from disease contracted while in such active service.

**Section 4. Definitions**

For purposes of this Title:

Veteran is defined as a person who served in the active military, naval, or air service, National Guard or Military Reserve and who was discharged or released under conditions other than dishonorable.

Non-profit is a non-profit organization that employs less than ten (10) employees.

**Section 5. Provisions as cumulative**

The provisions of this act shall be cumulative to existing law.

**Section 6. 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 8. Effective Date**

The provisions of this act shall become effective ~~thirty (30) days~~ **six (6) months** from and after its passage and approval to allow time for the Cherokee Nation Tax Commission to develop policies and procedures for this Amendment.

**Section 9. Self-Help Contributions**

To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.