



# Council of the Cherokee Nation

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

## Legislation Text

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### **A RESOLUTION AUTHORIZING POTENTIAL SUSPENSION OF CHEROKEE NATION SALES TAX COLLECTION FOR NON-INDIAN LESSEES**

**WHEREAS**, the Cherokee Nation since time immemorial has exercised its sovereign power of self-government on behalf of the Cherokee people;

**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;

**WHEREAS**, Cherokee Nation Enterprises, L.L.C. is the gaming and entertainment arm of the Cherokee Nation, and intends to work through the Cherokee Nation to issue land leases to non-Indian business enterprises on tribal land where certain gaming facilities are located for the purpose of enhancing the gaming facilities; and

**WHEREAS**, there is a question as to the proper jurisdiction for retail sales taxes payable by non-Indian business enterprises located on Cherokee Nation Indian country.

**BE IT RESOLVED BY THE CHEROKEE NATION**, that a non-Indian business enterprise located on tribal land where a gaming facility is located may pay retail sales taxes under protest to one of the potential jurisdictional authorities. If the business chooses to pay retail sales taxes to a jurisdiction other than Cherokee Nation, then upon written notice, the Cherokee Nation Tax Commission may suspend the collection of retail sales taxes from such non-Indian business enterprise pursuant to the Commission's authority granted by LA 1-90, as amended by LA 4-90. If the retail sales tax dispute is resolved exclusively in favor of the Cherokee Nation taxation authority, the aforementioned suspension shall be removed and any retail sales taxes paid by such non-Indian business enterprise to another jurisdiction which are refunded shall be remitted to the Cherokee Nation Tax Commission (up to the amount which the Cherokee Nation Tax Commission could have collected but for the suspension).