



Council of the Cherokee Nation

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

Legislation Text

File #: 08-120, Version: 1

A LEGISLATIVE ACT AMENDING TITLE 68 CHAPTER 3 OF THE CHEROKEE NATION CODE ANNOTATED - SALES TAX; ADDING EXEMPTIONS FOR NON-PROFIT ORGANIZATIONS BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be known as the "Sales Tax Exemption Act of 2008" and codified as _____ (Title) _____ (Section) _____ of the Cherokee Nation Code Annotated (CNCA).

Section 2. Purpose

The purpose of this Act is to exempt non-profit organizations from Sales Tax.

Section 3. Substantive provisions

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

§ 32. Tax Levy-Rate

A. 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 which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501 (c)(3).

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.

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 thirty (30) days from and after the date of its passage and approval.