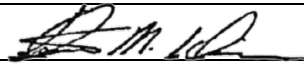




**CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS**

CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-100	SECTION:	DEFINITIONS
APPROVED BY:		DATE:	January 11, 2018
EFFECTIVE DATE:	January 11, 2018	SUPERCEDES MATERIAL DATED	JUNE 01, 2018
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The following are definitions for purposes of these Rules. The use of the singular shall include the plural and the plural shall include the singular.

1. Administrator - A staff person designated by the Cherokee Nation Tax Commission to perform administrative duties of the Commission.
2. Cherokee country - means all "Indian country" lands as defined by federal law located within the geographical boundaries of the Cherokee Nation.
3. Commission - The Cherokee Nation Tax Commission
4. Irregular Event – means any event that does not occur on a continuous basis, even if there is some frequency or pattern of occurrences. Events held on “an irregular basis”, even if there is some frequency or pattern occurrences. Events held on “an irregular basis” may include, but are not limited to, events held once a week or only certain weeks, events that are held every weekend or only on particular weekends, events held once a month or for only certain months, and other events that are held on a periodic basis, as well as those which occur more sporadically.
5. Licensee - Holder of a tobacco and/or retail sales license issued by the Commission.
6. Mail order sales - Sales originating from orders or requests for goods or products made to a Retail Licensee by mail or telephonic or other electronic device, for delivery to a location off the Licensee's premises.
7. Monthly Tax Reports - Monthly Tobacco Tax Reports and/or Monthly Sales Tax Reports as required by the Commission unless otherwise indicated.
8. Person - Individual, company, partnership, firm, joint venture, joint agreement, association, mutual or otherwise, corporation, limited liability company, estate, trust, business trust, receiver or trustee appointed by any state or federal court or otherwise, syndicate, this state any county, city municipality, school district, any other political subdivision of the state, or any group or combination acting as a unit, in the plural or singular number.
9. Promoter or Organizer – means any person who organizes or promotes a special event which results in the rental, occupation or use of any structure, lot tract of land, sample or display case, table or any other similar items for the exhibition and sale of tangible personal property or services taxable under Section 130 et seq. of Title 68 of the Oklahoma Statutes by special event vendors. [68 O.S. Supp. 2003 § 1364.2]
10. Proof of age – means a drivers license, license for identification only, or other generally accepted means of identification that describes the individual as eighteen (18) year of age or older and



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contains a photograph or other likeness of the individual and appears on its face to be valid.

11. Rules - The forms, rules and regulations promulgated and approved by the Commission.
12. Sales Tax - A retail sales tax levied on the gross receipts or gross proceeds from sales, rentals, leases or exchanges, or any combination thereof, of any item of value or goods, products or services, except Tobacco products on which tobacco taxes have been paid.
13. Sample – means tobacco product or vapor product distributed to members of the public at no cost for the purpose of promoting the product.
14. Special Event – means an entertainment, amusement, recreation, or marketing event that occurs at a single location on an irregular basis and at which tangible personal property is sold. “Special Event” shall include but not be limited to gun shows, knife shows, craft shows, antique shows, flea markets, carnivals, bazaars, art shows, and other merchandise displays or exhibits.
15. Special Event Vendor – means a person making sales of tangible personal property or services taxable under Section 1350 et seq. of Title 68 of the Oklahoma Statutes at a special event within this state and who is not permitted under Section 1364 of Title 68 of the Oklahoma Statutes.
16. Tax Code - Title 68 of Cherokee Nation Code Annotated, as amended.
17. Tax stamps - The "Native American Compact" stamp provided by the Oklahoma Tax Commission and required to be affixed by the Wholesaler to each package of cigarettes prior to delivery or transfer of possession to any retail licensee.
18. Taxable transaction - Any activity engaged in or caused to be engaged in by a person with the object of gain, benefit, or advantage, either direct or indirect, by the retail sales, including mail order sales, of goods, products or services.
19. TERO - Tribal Employment Rights Office of the Cherokee Nation.
20. Tobacco Products - Cigarettes and all other tobacco products as defined in section 41 of the Tax Code.
21. Tobacco Tax - The Cigarette tax provided in section 42 of the Tax Code and the Tobacco Tax provided in-section 43 of the Tax Code.
22. Vending Machine – Any coin operated machine that dispenses a product in exchange for money and operated unattended, except for refills and repairs.
23. Firmly Affixed – Permanently attached, directly to the device, using the adhesive provided on the decal and does not include placing decal on the device using any other object surface, or separate adhesive strip or apparatus.
24. Decal – A picture, design, or label made to be transferred (as to glass) from specially prepared paper.
25. Permit or License – A written warrant or license granted by the Commission.
26. Vapor Product – shall mean non-combustible products that may or may not contain nicotine, that

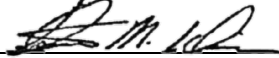


CHEROKEE NATION TAX COMMISSION REVENUE AND TAXATION RULES AND REGULATIONS

employ a mechanical heating element, battery, electronic circuit, or other mechanism, regardless of shape or size, that can be used to produce a vapor in a solution or other form. Vapor products shall include any vapor cartridge or other container with or without nicotine or other form that is intended to be used with an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other contain of a solution, that may or may not contain nicotine, that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or electronic device. Vapor products do not include any products regulated by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.



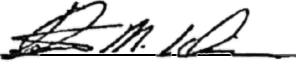
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
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CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-101	SECTION:	CONFIDENTIALITY OF RECORDS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Any record of the Commission (except the record of an official decision or opinion rendered upon an administrative appeal), which relates to the individual business, or personal activities of a named Licensee shall not be open to public inspection and shall be released only to the Licensee involved, or upon order of the Commission for good cause shown.



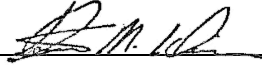
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-102	SECTION:	OFFICE
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The principal office of the Commission shall be located at the Cherokee Nation Tribal Complex, Tahlequah, Oklahoma.



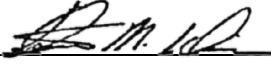
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-103	SECTION:	MATTERS NOT OTHERWISE ADDRESSED
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All matters of procedure, computation, and enforcement not addressed by these rules or the Tax Code shall be subject to orders of the Commission. In all cases where the procedure is not set out or governed by the Tax Code or these Rules, the Commission, Administrator, staff or agents may proceed in any lawful manner.



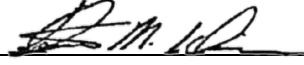
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-104	SECTION:	COST OF COPIES
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Persons requesting copies of the Commission records shall pay a fee of fifty cents (\$.50) per page for all pages reproduced. Cost for copies of the Tax Code or Rules or other Commission publications may be determined by the Administrator.



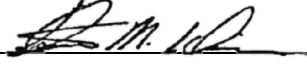
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CHAPTER:	<i>INTRODUCTION</i>		
REGULATION #	<i>RT:01-1-105</i>	SECTION:	<i>QUORUM OF COMMISSIONERS</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission may conduct meetings if, after notice to all commissioners, at least two members of the Commission are in physical or telephone attendance at the meeting.



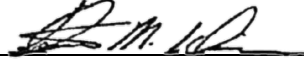
**CHEROKEE NATION TAX COMMISSION
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CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-106	SECTION:	COMMISSION MAY OFFER REWARD
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission may offer, from tax revenues, a maximum reward of five thousand (\$5,000.00) for information resulting in the conviction of any person who attempts or commits the felony crimes of vandalism, forgery, check or credit card fraud, breaking and entering, burglary, robbery or felonious use of a firearm at or on any retail licensee premises.



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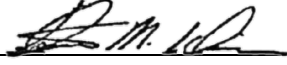
CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-107	SECTION:	CONDUCT OF MEETINGS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission shall conduct Commission meetings as follows:

- a. The Commission shall hold a meeting at least quarterly on the first Thursday of the quarter unless scheduled otherwise to discuss a review public business.
- b. All Commission meetings shall be public and open; however, the Commission may meet in closed session to discuss matters regarding individual taxpayers. All decisions after close session shall be announced in open session.
- c. An agenda shall be posted as to the purpose of the meeting. The agenda shall include a period of time for public comment
- d. Minutes of public session of all Commission meetings shall be recorded.



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CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-108	SECTION:	PROCEDURE
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All applicants shall submit a letter with the initial application identifying the municipal or county zoning of the proposed site with a copy attached of the zoning map indicating the location of the proposed site. If the proposed site is located within an area zoned by the municipality or county which would not permit a convenience store then the applicant must comply with the following:

1. Notify, by certified mail, all property owners within 300 feet of the property to be used as a retail or wholesale tobacco operation of the applicant's intent to operate a retail or wholesale tobacco operation under a license of the Cherokee Nation. The notice shall inform the property owner of a deadline to submit in writing within twenty (20) days of the notice to the Cherokee Nation Tax Commission all objections to the proposed site being used as a retail or wholesale tobacco operation. See Exhibit "1", Notice Form to Property Owners. Applicant shall file a copy of each letter sent with attached the certified mail return card i.e. green card.
2. The applicant must publish once in a local newspaper of general publication a notice of intent of use of the subject property as a Retail or Wholesale Tobacco operation and deadline for submission of comments within (10) days after publication. See Exhibit "2", Publication Notice. Proof of publication required.
3. The Commission may call and give notice to those persons who timely made comments of a hearing no earlier than ten (10) days after the later event of publication or notice to property owners.

The Commission may grant a license with restrictions as to operating hours, advertising, ingress and egress, exterior appearance, screening by fencing or trees, compliance with local health and safety regulations etc.

This regulation shall be prospective and effective upon date of enactment.



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EXHIBIT 1

Certified Mail #

Notice form to Property Owners

Dear Property owner,

I have applied for a license from the Cherokee Nation Tax Commission, P.O. Box 948, Tahlequah, OK 74465, to operate a retail or wholesale tobacco operation at _____ (address). Pursuant to the laws of the Cherokee Nation, you are hereby given notice that you may submit in writing any objections you may have to the Cherokee Nation Tax Commission within twenty (20) days of the mailing of this letter.

Yours,

Applicant

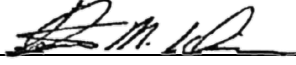
EXHIBIT 2

Notice to Public

You are hereby notified that _____ (applicant and address) has applied for a license from the Cherokee Nation Tax Commission, P.O. Box 948, Tahlequah, OK 74465, to operate a retail or wholesale tobacco operation at _____ (address). You may submit in writing any objections you may have to such a use of the subject property to the Cherokee Nation Tax Commission with ten (10) days.



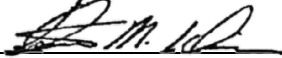
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-200</i>	SECTION:	<i>ALL INFORMATION REGARDING LICENSING</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All information requested or inquiries regarding licensing or taxation shall be referred to the Administrator. The Cherokee Nation Realty Office shall not provide assistance in identifying or certifying the status of Individual Restricted Land except on request of the Commission or the landowner.



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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-201	SECTION:	APPLICATION REQUIREMENTS FOR RETAILERS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Every person must first apply for and receive from the Commission a retail sales license prior to establishing any place of business or outlet for the retail sale, including mail order sales, of goods, products, or services on land defined as Cherokee country.

Every retailer of tobacco products, prior to selling tobacco products on land defined as Cherokee country, including mail order sales, must first apply for and receive from the Commission a retail tobacco license.

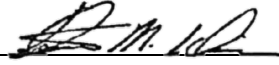
Mail order sales of goods or products shall be deemed to have occurred on land defined as Cherokee country if the retail sales price is tendered by the purchaser to the Licensee concurrently with the purchaser's order or request.

No application for a License will be considered unless all information and documents are provided with the application as required by the application. It shall be the duty of the applicant to provide all information and documents requested. Application requirements shall include, but are not limited to:

1. Application Form;
2. TERO or Commission certification of Indian ownership;
3. Statement regarding Restricted Status of Proposed Site;
4. Map and Photograph of Proposed Site;
5. Specifications or Photograph of Store and Warehouse, or if new construction, plans of proposed building.
6. Documents reflecting Restricted Status of Proposed Site;
7. Consents, Representations and Wavers as required by the Commission;
8. Leave of lease application
9. Non-refundable application fee.



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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-202	SECTION:	APPLICATION REQUIREMENTS FOR WHOLESALERS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

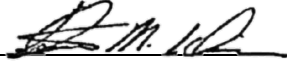
Every wholesaler of tobacco products, prior to establishing any place of business, warehouse, or wholesale outlet for the sale of tobacco products in Cherokee country, must first apply for and receive from the Commission a wholesale tobacco license.

No application for a Wholesale Tobacco License will be considered unless all information and documents are provided with the return of the application as required by the application. It shall be the duty of the applicant to provide all information and documents requested. Application requirements shall include, but are not limited to:

1. Application form;
2. Consents, Representations and Waivers as required by the Commission;
3. List of non-licensed retailers within the Cherokee Nation.
4. Non-refundable application fee.



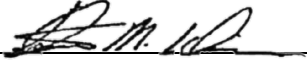
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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-203	SECTION:	LICENSE HAS NO WARRANTIES
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Any license issued by the Commission to a Licensee is a permit to do business, and is not a warranty to do business or representation of jurisdictional safe harbor, and is not an implied or express contract for the Commission, Cherokee Nation, or the Federal Government to provide services or assistance.



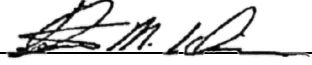
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CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-204</i>	SECTION:	<i>DISPLAY OF LICENSE</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Licenses shall be displayed in a conspicuous place at each place of business, retail outlet, wholesale outlet or warehouse.



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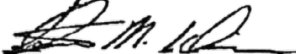
CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-205</i>	SECTION:	<i>LICENSE REQUIRED FOR EACH PLACE OF BUSINESS</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

A separate license shall be required for each separate location at which a retailer may establish a place of business or retail outlet.

A separate license shall be required for each separate location at which a wholesaler may establish a place of business, warehouse, or wholesale outlet.



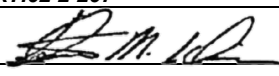
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
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CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-206</i>	SECTION:	<i>LIMITED WHOLESALER LICENSE</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission may limit the number of Wholesale Licenses issued.



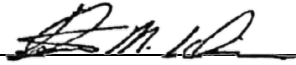
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-207</i>	SECTION:	<i>TOBACCO PRODUCT PURCHASES BY RETAILER FROM WHOLESALERS</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Retailers may only buy cigarettes and tobacco products from Wholesalers that are licensed by the Commission.



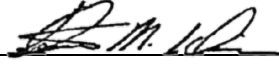
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-208</i>	SECTION:	<i>TOBACCO PRODUCT SALES BY WHOLESALE TO RETAILERS</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Wholesalers may only sell cigarettes and tobacco products to Retailers that are licensed by the Commission.



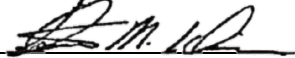
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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-209	SECTION:	REVOCAION OF LICENSE
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

- A. The Commission may revoke the License(s) of any Licensee upon fifteen (15) days written notice for:
1. Failure to file a required accurate monthly report within thirty (30) days of due date; or
 2. Failure of a licensee to pay taxes, penalties, and interest within thirty (30) days of due date; or
 3. Attempt to evade or avoid payment of taxes; or
 4. Violation of any of the provisions of the Tax Code or these Rules.
 5. Provide false, misleading or fraudulent statements on any application or the monthly tax report submitted to the Commission.
 6. Failure to correct a condition or comply with any Rule as instructed by the Commission.
 7. Failure to allow inspection of premises and/or sales records.
- B. Intent to evade or avoid payment of said taxes shall be presumed upon:
1. Failure to timely file reports or to timely pay taxes; or
 2. Licensee transactions involving any tobacco products, upon which the Tobacco Tax has not been paid as required by the Tax Code.
- C. Failure by a Licensee to maintain a current mailing address for notification purposes on file with the Commission or to accept mailed notice from the Commission shall not prejudice the Commission.
- D. Revocation of a license shall occur only after a unanimous vote of the Commissioners.



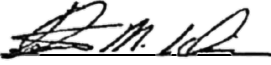
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-210	SECTION:	ADVERTISING
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

No licensee, without the express consent of the Commission, shall use caricatures, pictures, or other portrayals of American Indians or the Cherokee Nation, or use the name or any symbol of the Cherokee Nation in any advertising or other means of communication, or convey to the public that the retail or wholesale store or outlet is owned or operated by the Cherokee Nation.



CHEROKEE NATION TAX COMMISSION
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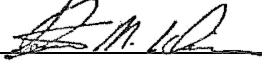
CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-211</i>	SECTION:	<i>APPLICATION FOR LICENSE FEES</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Every applicant for a License shall submit a non-refundable initial application fee of \$100.

A license fee of Twenty (\$20.00) shall be paid for each new or renewal license issued. Each license shall be valid for one calendar year from the date of issue.



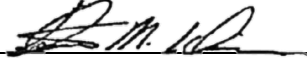
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-212	SECTION:	B.I.A. APPROVED LEASE
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All applicants for a License who will lease lands defined as Cherokee Country for conducting taxable transactions must have approval of a Bureau of Indian Affairs lease by the Cherokee Nation Realty Officer. The Commission, after completion of the application, shall request the Realty Office to certify the status of the land to be leased.



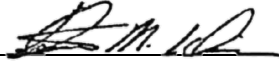
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-213	SECTION:	CERTIFICATE OF DEGREE OF INDIAN BLOOD REQUIRED
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All applicants for a License who will lease lands defined as Cherokee Country for conducting taxable transactions must be certified by the Commission staff as Indian or as an Indian Business, which shall meet the minimum requirements of 51% Indian ownership, actual Indian involvement in the day-to-day operations of the business, and Indian control over decision making; as more specifically set forth in policies and procedures adopted by the Commission.



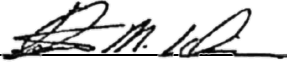
**CHEROKEE NATION TAX COMMISSION
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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-214	SECTION:	CONSENT TO INSPECT PREMISES AND RECORDS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All applicants for a License who will lease lands defined as Cherokee Country for conducting taxable transactions must consent to voluntarily allowing and permitting inspection of its shop, store, place of business and warehouse, and produce business records, invoices and other documents, upon request of the Commission for audit and examination purposes.



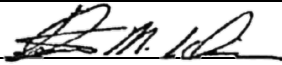
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-215</i>	SECTION:	<i>DELEGATION OF APPROVAL AND DENIAL OF LICENSES</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission may delegate to its Administrator the authority to approve or deny license applications.



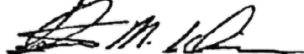
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-216</i>	SECTION:	<i>LICENSES ARE NON TRANSFERABLE AND NON ASSIGNABLE</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Licenses may not be transferred or assigned.



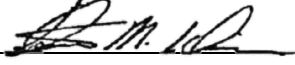
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	LICENSES		
REGULATION #	RT:02-2-217	SECTION:	WHOLESALE SHALL DISCLOSE NON LICENSED RETAILERS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Each wholesale license applicant shall disclose the name and address of all retailer buyers within the Cherokee Nation who do not have an Oklahoma state tobacco license.



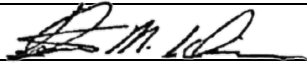
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	<i>LICENSES</i>		
REGULATION #	<i>RT:02-2-218</i>	SECTION:	<i>TEMPORARY LICENSES</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission may issue a temporary license, which will be valid for up to 60 days, to applicants who comply with the requirements for obtaining a BIA approved lease. The applicant shall submit a copy of the proposed lease with his application in lieu of an approved lease.



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CHAPTER:	<i>PAYMENT OF TAX</i>		
REGULATION #	<i>RT:03-3-300</i>	SECTION:	<i>PAYMENT OF TOBACCO TAX</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

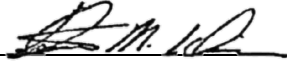
Tax shall be paid on a monthly basis by the Retailer.

Tobacco taxes shall be paid on a monthly basis by the Tobacco licensee first possessing, using, selling, bartering, exchanging, giving, trading, warehousing, storing, transporting and distributing or in any manner transferring such tobacco products. No Tobacco Licensee or person required to have a license under this Code shall conduct tobacco transactions upon which the Tobacco Tax has not been paid.

Possession, gift, or use of noncommercial, privately produced tobacco for religious or ceremonial use shall be exempt from taxation; provided, however, that if such tobacco is sold, such sale shall be prima facie evidence that the tobacco is not intended for religious or ceremonial use. The burden of proof is on the possessor.



**CHEROKEE NATION TAX COMMISSION
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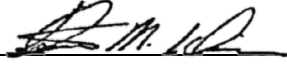
CHAPTER:	PAYMENT OF TAX		
REGULATION #	RT:03-3-301	SECTION:	PAYMENT OF SALES TAX
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Tax Levy—Rate

- A. There is hereby levied a sale 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.
- B. Exempt from this tax are sale 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 501C3.
- C. Food; Tips and Services Charges
 1. If a customer tips the vendor's employee, and the amount is wholly at the discretion or judgment of the customer, the tip is not subject to the sales tax. This applies whether the customer gives the tip directly to the employee in cash or adds the tip to his bill (provided the vendor turns over the full amount of the tip to the employee who provided the service).
 2. If the vendor adds an amount or flat percentage to the meal price, and the amount is designated as a tip or gratuity, the additional amount is not a part of the sales price and is not subject to the tax if the amount or flat percentage is paid over in whole by the vendor to the employee who provided the service. If the vendor adds an amount or flat percentage designated as a service charge that is not paid over in whole to the employee who provided the service, it is to be included in the sales price and is sales taxable.
 3. For example, if Restaurant A automatically adds a 15% gratuity or service charge to the charge for the meal, and does not pay it to the employee who provided the service in whole, such charge represents an increment to the sales price of the meal. Similarly, if Restaurant B automatically adds a 20% gratuity or service charge, unless the customer specifically specifies otherwise, such charge will be subject to the tax unless the customer exercises his option and specifies a different amount.
 4. If the vendor accumulates tips or gratuities or adds an amount or flat percentage as a service charge designated as a tip or gratuity that is paid over to the employee as part or all of the minimum, hourly, or salary wage of the employee, it is to be included in the sales price and is subject to sales tax.



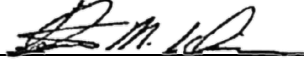
**CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
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CHAPTER:	PAYMENT OF TAX		
REGULATION #	RT:03-3-302	SECTION:	SALES BY AND TO NON PROFIT CORPORATIONS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

- A. Sales by non-profits: In order to claim the exemption provided for in Section 609(C) (3), a non-profit corporation must submit documentation to the Office of the Cherokee Nation Tax Commission of its non-profit status and obtain a certification of exemption from the Office. Based upon the documentation, the Office of the Cherokee Nation Tax Commission will determine if the non-profit status applies to the corporation's sales within the Cherokee Nation or whether such sales constitute unrelated business subject to the tax.
- B. Sales to non-profits: Because the legal incidence of the Cherokee Sales Tax is on the seller, the identity of the buyer is irrelevant in determining whether or not the Sales Tax applies to a particular transaction. Therefore, unless the seller or good is independently exempt from the sales to non-profits are subject to the tax.
- C. Also, exempt from this tax are sales of tangible personal property or service to persons who have been honorably discharged from active service in any branch of the Armed forces of the United States or Oklahoma National Guard and who have been certified by the United State 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 for the paragraph.



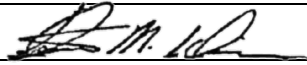
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	<i>PAYMENT OF TAX</i>		
REGULATION #	<i>RT:03-3-303</i>	SECTION:	QUALIFYING CRITERIA AND DOCUMENTATION
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

- A. A letter from the United States Department of Veterans Affairs that the Veteran is receiving disability compensation at the 100% rate.
- B. The exemption card issued to document the sales tax exemption must be presented.
- C. Copies of all exemptions must be kept on file.



CHEROKEE NATION TAX COMMISSION
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CHAPTER:	REPORTS		
REGULATION #	RT:04-4-400	SECTION:	MONTHLY TAX REPORTS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Every Licensee shall report to the Commission all transactions on the "Monthly Tax Report" form prescribed by the Commission.

Every Wholesale Tobacco Licensee shall report all distributions and provide invoices of all tobacco products transacted with Retail Tobacco Licensees.

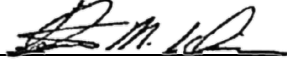
Every Retail Tobacco Licensee shall report all purchases and provide invoices of all tobacco products received from any source.

Each monthly report, as required by the Commission, shall include, but not limited to, the following information:

1. Name, business address, telephone number, Tobacco/Sales Tax License, Number of the Tobacco Licensee, and the identity of the person preparing the report.
2. All transactions subject to the Tobacco Tax, stated separately according to the dates of delivery of all tobacco transactions occurring in the previous calendar month;
3. Invoice numbers, quantity and identification of product of all transactions of tobacco products for the previous calendar month;
4. Copy of each invoice or all purchases or deliveries of such tobacco products for the previous month attached to the monthly report form. Copies of invoices submitted shall be subject to destruction upon completion of an office audit of the monthly report and shall not discharge the Tobacco Licensee from the statutory duty to maintain records and files of all such transactions.
5. The name, business addresses, telephone number, and Tobacco License Number of all persons with who wholesale tobacco transactions occurred.



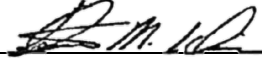
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
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CHAPTER:	REPORTS		
REGULATION #	RT:04-4-401	SECTION:	INCOMPLETE MONTHLY TAX REPORTS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Every Monthly Tax Report filed with the Commission shall include and have attached thereto the information required by the report forms. Any such monthly report that does not include the required information shall constitute non-compliance with reporting requirements.



**CHEROKEE NATION TAX COMMISSION
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CHAPTER:	REPORTS		
REGULATION #	RT:04-4-402	SECTION:	DUE DATES FOR FILING MONTHLY TAX REPORTS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Monthly Tax Reports, and payment of the Tobacco tax due there under, made payable to the Cherokee Nation Tax Commission, shall be submitted to the Commission on or before the fifteenth (15th) day of the calendar month immediately following the calendar month in which the tobacco products were first received, delivered, possessed, or used in any transaction.

Monthly Tax Reports and payment of the Sales tax due there under, made payable to the Cherokee Nation Tax Commission, shall be submitted to the Commission on or before the fifteenth (15th) day of the calendar month immediately following the calendar month in which the taxable transaction occurred.

If such due date is a Saturday, Sunday or a holiday recognized by the Federal government, then the due date shall be the next official working day for the Commission immediately following such Saturday, Sunday or holiday.

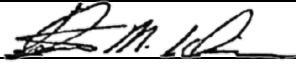
Any report or payment mailed and postmarked by the United States postal service on or prior to said due date shall be deemed to have been filed or paid timely.

All such monthly reports due and not paid or submitted to the Commission on or before such due date shall be delinquent.

The Commission may assess tax based on substitute reports prepared by the Commission where no timely report was filed by the person required to file a report.



**CHEROKEE NATION TAX COMMISSION
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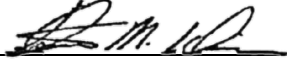
CHAPTER:	REPORTS		
REGULATION #	RT:04-4-403	SECTION:	PENALTY AND INTEREST FOR FAILUTRE TO TIMELY PAY SALES AND TOBACCO TAX
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

If any amount of tax imposed by the Tax Code is not paid, before the same becomes delinquent, interest, at the rate of ten percent (10%) per month until payment of the tax, shall be calculated and collected as part of the delinquent tax.

A penalty for failure to file accurate Monthly Tax Reports shall be ten percent (10%) per month of the tax due for each and any part of a month that the monthly report is delinquent, however, this penalty shall not exceed ten percent (10%) of the tax due for the delinquent month. An additional penalty for failure to pay tax due shall be ten percent (10%) per month of the tax due for each and any part of a month that the tax is delinquent, however, this penalty shall not exceed fifty percent (50%) of the tax due for the delinquent month. Penalties for failure to timely file monthly tax reports will not be subject to waiver. Penalties for failure to timely pay tax due will not be subject to waiver, except at the discretion of the Commission and can result in revocation of License. The minimum penalty shall be five hundred (\$500) dollars.



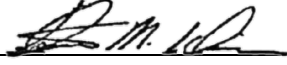
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	REPORTS		
REGULATION #	RT:04-4-404	SECTION:	LICENSEE TO KEEP RECORDS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All Licensees shall maintain for not less than three years complete and adequate records, including invoices and daily cash reports, of all tobacco products, and other goods and products, received and sold or otherwise disposed of. The Commission may inspect said records at any reasonable time to determine whether sufficient stamps have been purchased to account for all tobacco products received and sold or otherwise disposed of, and whether any required sales tax has been paid.



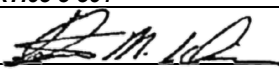
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	<i>ENFORCEMENT</i>		
REGULATION #	<i>RT:05-5-500</i>	SECTION:	<i>LIEN ON TOBACCO PRODUCTS</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission shall have a lien on all Tobacco products subject to the Tobacco Tax. The lien shall be deemed released upon payment and reconciliation of the tax, penalties and interest.



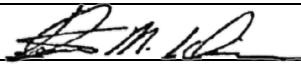
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	ENFORCEMENT		
REGULATION #	RT:05-5-501	SECTION:	PROHIBITION AGAINST POSSESSION OF UNTAXED TOBACCO PRODUCTS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

No person may possess, sell, buy, barter, trade, or display for sale, any tobacco products for which the taxes levied by the Tax Code has not been paid or on which the required tax stamps are not affixed, unless otherwise exempt by these Rules, the Tax Code or law.



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CHAPTER:	ENFORCEMENT		
REGULATION #	RT:05-5-502	SECTION:	SEIZURE OF TABACCO PRODUCTS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The seizure provisions of this section with regard to vehicles or other personal property shall apply only to persons in possession of tobacco products with the intent to sell, barter, give away, or exchange the same for value; provided, that possession of more than 1,000 cigarettes or 500 individual cigars or 2 pounds of other tobacco shall create a rebuttal presumption that such tobacco products are possessed with the intent to sell, barter, give away, or exchange the same for value.

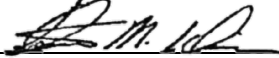
Any tobacco products found in the custody or control of any person upon which a tax stamp is required to have been placed which does not bear a proper tax stamp or have other evidence of the proper tax having been paid as required by the Tax Code and any vehicles or other tangible personal property used in their transportation, storage, or concealment, are contraband and subject to seizure, forfeiture and sale by the Commission, unless otherwise exempt by these Rules, the Tax Code or law.

Any tobacco products upon which a tax stamp is affixed found in the custody or control of an unlicensed wholesaler or unlicensed retailer are contraband and subject to seizure, forfeiture and sale by the Commission, unless otherwise exempt by these Rules or law.

The commission shall by public or private sale, sell seized and forfeited property. The Commission shall keep records of all property seized and/or forfeited, and records of all proceeds of sale. Proceeds of a sale shall be paid to the Cherokee Nation. Whether the sale of seized and forfeited property is made by public or private sale shall be at the discretion of the Commission and shall be based on the Commission's requirement to maximize net sale proceeds.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	<i>APPEALS</i>		
REGULATION #	<i>RT:06-6-600</i>	SECTION:	<i>APPEAL OF DENIAL OF LICENSE</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

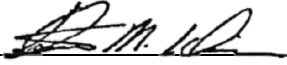
Any person denied a license by the Administrator may request the Commission to reconsider its application for a license. Any additional information submitted by the person must first be submitted to the Administrator for his consideration. The Commission will not consider any information not previously submitted to the Administrator. Such request for reconsideration shall be made in writing, signed by the person and served upon the Commission by certified mail within ten (10) days of the Administrator's denial. A request for reconsideration will not be considered unless served within ten (10) days of denial and shall include the following information:

1. Name, address and phone number of person.
2. Name, address and phone number of location for license.
3. A clear and concise statement has to the reasons for reconsideration by the Commission.
4. The error committed by the Administrator in denying the license application.
5. Any legal authority which the person relies.
6. A clear and concise statement as to relief requested by the person.

A denial of a license by the Commission shall be final and non-appealable. A denial of a license shall not preclude re-application.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	APPEALS		
REGULATION #	RT:06-6-601	SECTION:	FORFEITURE
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

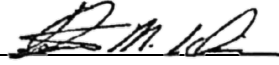
Any person whose property is seized and is subject to forfeiture shall, in writing, within fifteen (15) days of seizure, serve on the Commission by certified mail a request for a show cause hearing as to why seized property should not be forfeited. The person shall forfeit any interest in the property if a request for a show cause hearing is not served on the Commission within fifteen (15) days of seizure. The request for a show cause hearing shall include the following information:

1. Name, address and phone number of person.
2. Name, address and phone number of location of the seizure.
3. A clear and concise statement as to the reasons for return of the property and set aside forfeiture by the Commission.
4. The error committed by the Administrator or Commission in seizing the property.
5. Any legal authority which the person relies.
6. A clear and concise statement as to relief requested by the person.
7. A list of witness to testify at the hearing with a narrative of their testimony and a copy of all exhibits or other evidence to be submitted to the Commission.
8. The name and address of any attorney to represent the person.
9. Any argument as to why the property should be returned and not forfeited.

The Commission may grant a show cause hearing to accept testimony or may consider the request to not forfeit and return property, on the record submitted by the person.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	<i>APPEALS</i>		
REGULATION #	<i>RT:06-6-602</i>	SECTION:	<i>REVOCAION OF LICENSE</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

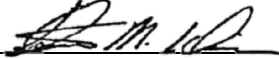
Any person who is given notice of the Commission's intent to revoke its license shall serve the Commission by certified mail before the revocation date a request for reconsideration. Such request for reconsideration shall be made in writing and signed by the person. The Commission will not consider any information not timely submitted. A request for reconsideration shall include the following information:

1. Name, address and phone number of person.
2. Name, address and phone number of location of license.
3. A clear and concise statement as to the reasons for reconsideration by the Commission.
4. The error committed by the Administrator for revocation of the Tobacco license.
5. Any legal authority which the person relies.
6. A clear and concise statement as to relief requested by the person.

If a license is revoked, the person may apply for a new license, however any property interest in its previous license is terminated.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

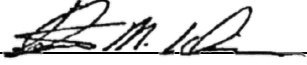
CHAPTER:	APPEALS		
REGULATION #	RT:06-6-603	SECTION:	APPEAL OF TAX ASSESSMENT
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Any person who claims an over assessment of tax imposed by the Tax Code may apply to the Administrator for a refund within six months of the overpayment. If the Administrator denies relief, the person may request the Commission to reconsider the decision of the Administrator. Such request for reconsideration shall be made in writing and signed by the person. The Commission will not consider any information not previously submitted to the Administrator. A request for reconsideration shall include the following information:

1. Name, address and phone number of person.
2. Name, address and phone number of location for license.
3. A clear and concise statement as to the reasons for reconsideration by the Commission.
4. The error committed by the Administrator in his denial of requested relief.
5. Any legal authority which the person relies.
6. A clear and concise statement as to relief requested by the person.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

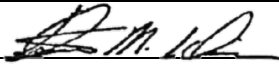
CHAPTER:	<i>APPEALS</i>		
REGULATION #	<i>RT:06-6-604</i>	SECTION:	<i>APPEALS OF COMMISSIONS FINAL ORDER</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Appeals from final decisions rendered by the Commission are to be made to the district court of the Cherokee Nation.

Any party may appeal any final decision of the Commission within 30 days after such decision by filing a notice of appeal with the Commission, paying any tax as determined by the Commission to be due, and serving a copy to the Cherokee Nation. Thereafter the Commission shall promptly file the full record of the proceeding, including the notice of appeal, with the district court of the Cherokee Nation.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

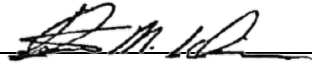
CHAPTER:	APPEALS		
REGULATION #	RT:06-6-605	SECTION:	STAMPING PROCESS UNDER THE TRIBAL-STATE TOBACCO TAX COMPACT
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

One single "Native American Compact" tax stamp will be affixed to each package of cigarettes by the wholesaler. The "Native American Compact" stamp will be sequentially numbered which will allow tracking of the cigarettes shipped. The wholesaler will collect the Tobacco tax and remit it monthly with copies of invoices and a monthly report.

The Oklahoma in lieu of tax payment (Oklahoma payment), applicable to all tobacco products, will also be collected by the wholesaler by purchasing "Native American Compact" tax stamps from the Oklahoma Tax Commission. The purchase and application of the stamps will be pursuant to the process presently used by the Oklahoma Tax Commission. See tit. 68 O.S. sec. 308.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-700	SECTION:	SALES TO MINORS
APPROVED BY:		DATE:	JULY 14, 2023
EFFECTIVE DATE:	JULY 14, 2023	SUPERCEDES MATERIAL DATED	JULY 29, 2020
AUTHORITY:	Title 68 Revenue & Taxation: Chapter (4) Tobacco Tax		

Retailers and/or their Employees shall not directly or indirectly sell cigarettes or tobacco products to persons under twenty-one (21) years of age. Intentional violation of this provision shall be grounds for fines, suspension or revocation of the Employee's permit and/or the Retailer's tobacco license. Negligent violation of this provision may be grounds for fines, suspension or revocation of the Employee's permit and/or Retailer's tobacco license.

And/or any Employee and/or Retailer who shall furnish to any minor by gift, sale or otherwise any cigarettes, cigarette papers, cigars, snuff, chewing tobacco, or any other form of a tobacco product shall be guilty of a violation of the Cherokee Nation Tax Commission Rules and Regulations. Upon the finding and final decision of the Commission thereof the Commission shall find that the Employee and/or Retailer found in violation, shall for each offense, be subject to the penalties stated in sections C and D of this Regulation.

- A. It is unlawful for any person; Retailer or Employee, to sell, give, or furnish in any manner any tobacco product or vapor product to another person who is under twenty-one (21) years of age, or to purchase in any manner a tobacco product or vapor product on behalf of any such person. Minimum age of sales associates: Employees under 21 years of age may handle tobacco or vapor products when required in the performance of the employees duties. .
- B. A person; Retailer or Employee, engaged in the sale or distribution of tobacco products or vapor products shall demand proof of age from a prospective purchaser or recipient if an ordinary person would conclude on the basis of appearance that the prospective purchaser may be under twenty-one (21) years of age.

If an individual engaged in the sale or distribution of tobacco products or vapor products has demanded proof of age from a prospective purchaser or recipient who is not under twenty-one (21) years of age, the failure to subsequently require proof of age shall not constitute a violation.

Retailers shall train employees in the process of or shall provide a mechanism to check identification for proof of age. Upon inspection employees must show proof of such training. Employee shall renew proof of training annually, or otherwise as required by Commission.

Fines for violations shall be as follows:

- C. Employees:
 - 1. Not more than One Hundred Dollars \$100.00 for the first offense, to be paid within thirty (30) days of the employee being found in violation the Cherokee Nation Tax Commission Rules and Regulations by the Commission.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

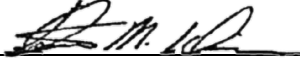
2. Not more than Two Hundred Dollars \$200.00 for the second offense, to be paid within thirty (30) days of the employee being found in violation the Cherokee Nation Tax Commission Rules and Regulations by the Commission. In addition to any other penalty, the Employee's permit may be suspended for a period not to exceed thirty (30) days.
3. Not more than Three Hundred Dollars \$300.00 for the third offense, to be paid within (30) days of the employee being found in violation the Cherokee Nation Tax Commission Rules and Regulations by the Commission. In addition to any other penalty, the employee may be revoked permanently.

D. Retailers:

1. Not more than Two Hundred Dollars \$200.00 for the first offense, to be paid within (30) days of the Retailer being found in violation the Cherokee Nation Tax Commission Rules and Regulations by the Commission. In addition to any other penalty, the Retailer's store license may be suspended for a period not to exceed thirty (30) days.
2. Not more than Five Hundred Dollars \$500.00 for the second offense to be paid within thirty (30) days of the Retailer being found in violation the Cherokee Nation Tax Commission Rules and Regulations by the Commission. In addition to any other penalty, the Retailer's store license may be suspended for a period not to exceed sixty (60) days.
3. Revocation of Retailer's license for third offense.



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-700.1	SECTION:	EMPLOYEE – EMPLOYER COMPLIANCE OF YOUTH ACCESS TO TOBACCO &/OR VAPOR PRODUCTS
APPROVED BY:		DATE:	JANUARY 11, 2019
EFFECTIVE DATE:	JANUARY 11, 2019	SUPERCEDES MATERIAL DATED	NA
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Retailers (Employers) shall train employees in the process and/or the identification for proof of age.

Upon completion of employee training; Retailer shall apply for a permit for each employee to be issued by the Tax Commission.

Permit Fee \$20



RT-02

CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
EMPLOYEE KNOWLEDGE AND COMPLIANCE

Company Name _____

Company Address _____

_____ Zip _____

Employee Name _____

Employee Drivers License No. _____

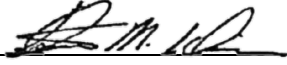
I agree, as a condition of my employment, to obey the law. I understand that violations of the law may be punishable by fines and/or permit suspension or revocation. In addition, I understand that violations of the law may also subject my employer to fines and/or license suspension.

Employee Signature: _____ Date: _____

DECEMBER 2018



CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-701	SECTION:	GAMBLING
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

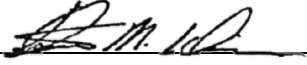
Except as provided herein, [N] o gambling shall be allowed on the premises of any retail tobacco shop. Violation of this provision shall be grounds for suspension or revocation of the retailer's tobacco license.

Subject to the regulatory and licensing authority as provided in the Cherokee Nation Tribal Gaming Act, Licensees as defined herein may sublease, consistent with the terms of the Licensee's underlying lease, a portion of their leasehold to tribal operators or management contractors of the Cherokee Nation as such operators or contractors are defined in the Indian Gaming Regulatory Act, Pub. L. 100-497, Oct. 17, 1988, 102 stat. 2472, 25 U.S.C 2701 et. seq.

The sublet area of a Licensee facility shall be clearly delimited and segregated by the Licensee and tribal operator or management contractor.



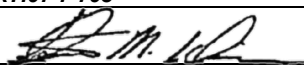
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-702	SECTION:	CHEROKEE NATION CITIZENSHIP REQUIRED
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All applicants for a license must be certified by the Commission or the TERO office as members of the Cherokee Nation or eligible for membership in the Cherokee Nation or own restricted or trust land within the Cherokee Nation.



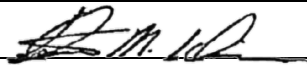
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-703	SECTION:	LICENSE MAY BE DENIED TO PERSONS WITH FELONY CRIMINAL RECORD
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission may deny a License to an applicant if the applicant, manager, or lessee of the proposed operation has been convicted of a felony crime or has violated the Tax Code, or Rules of the Commission within ten (10) years prior to application.



**CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS**

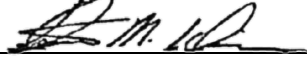
CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-704	SECTION:	LICENSE MAY BE DENIED BASED ON INCONSISTENT USE WITH NEIGHBORHOOD
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Cherokee Nation Tax Commission may deny a Retail or Wholesale Tobacco license for any site located within the Cherokee Nation which is not zoned under municipal or county zoning ordinances for use as a convenience store or similar use. The Commission may consider the following:

1. Whether the residential character of the neighborhood would irreparably
2. be damaged,
3. Whether utilities and police protection is available on a continuing basis to the site,
4. Whether sufficient off-street parking is available,
5. Whether the following area regulations have been met:
 - A. Front yard: all buildings shall set back from the street right of way line to provide a front yard having not less than twenty-five (25) feet in depth.
 - B. Side yard: on the side of the lot adjoining the building there shall be a side yard not less than ten (10) feet. There shall be a side yard set back from an intersecting street of not less than twenty-five (25) feet.
 - C. Rear yard: there shall be provided an alleyway, service court, rear yard or combination thereof of not less than thirty (30) feet.
 - D. All buildings must be a permanent structure.
 - E. Retail/Wholesale Tobacco operations cannot be located within 1,000 feet of a school.
6. Whether the Retail or Wholesale Tobacco operation would generate passenger or commercial vehicle traffic that would substantially increase the danger of accidents in the immediate area,
7. Whether the sole use of the premises is for a Retail or Tobacco operations,
8. Whether the Retail or Wholesale operation would create an environmental nuisance for the immediate area including noise, odor, dust, vibration, water discharge, traffic, etc.,
9. Whether advertising would substantially detract from the character of the immediate area,
10. Whether the premises and building met local safety and building codes,
11. Whether the totality of other considerations of conditions including physical, economic, cultural, aesthetic, and social circumstance and factors would irreparably damage the desirability and value of property and quality of peoples' lives in the immediate area.



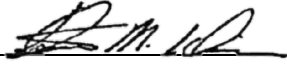
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-705</i>	SECTION:	<i>INSPECTION OF RECORDS BY OKLAHOMA TAX COMMISSION</i>
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All wholesalers shall allow the Oklahoma Tax Commission to inspect all records and perform audits of all accounts involving Commission licensed retail tobacco operators.



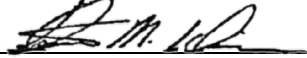
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-706	SECTION:	SEGREGATION FO COMPACT TRIBE CITARETTES
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

All wholesalers shall segregate the shipment to retailers licensed by the Commission from shipment to non-compact tribes by either shrink wrapping each pallet of cigarettes shipped or by separate truck.



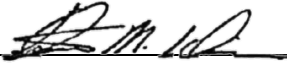
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-707	SECTION:	REPORTING UNSTAMPED CIGARETTES
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Each retailer shall report by telephone and confirm in writing receipt of any cigarettes which do not bear the "Native American Compact" stamp.



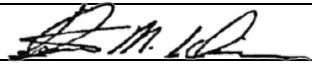
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-708</i>	SECTION:	<i>SEQUENTIAL STAMPS</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Native American compact stamps shall be sequentially numbered by rolls. Only sequential numbered "Native American Compact" stamps which are assigned to the Cherokee Nation shall be applied to cigarettes and tobacco products sold by Commission licensed Wholesalers and Retailers.



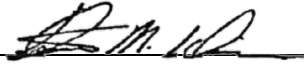
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
RULES AND REGULATIONS

CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-709</i>	SECTION:	<i>SURETY COLLATERAL OR CASH BOND REQUIREMENTS</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Every person making application for a Tobacco Wholesaler License under the Tax Code and Commission rules shall, before being issued such license and as a condition of carrying on such business, file with the Commission a surety bond in the amount of the higher of Twenty-five Thousand Dollars (\$25,000) or Ten Percent (10%) above the average monthly tax remittance payable to the Cherokee Nation, as surety for collateral for accrued cigarette and tobacco taxes collected and compliance with the provisions of the rules of the Commission and the Tax Code.



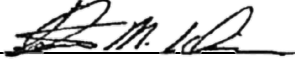
CHEROKEE NATION TAX COMMISSION
REVENUE AND TAXATION
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CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-710	SECTION:	FULL DISCLOSURE OF SALES
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Retailers shall at the request of the Commission disclose to the Commission all types or kinds of business categories including but not limited to art, jewelry, crafts, gift items, mail order, food and beverages, check cashing and other service oriented enterprises conducted in and on the premises of the Licensee.



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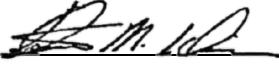
CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-711	SECTION:	PROHIBITION AGAINST THE SALE OF CERTAIN ITEMS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Retail Licensees shall not directly or indirectly sell, barter, trade, give away, or display for sale or otherwise, any item or service prohibited by these Rules, the Tax Code or law.

Retail Licensees are prohibited from giving away any type of cigarette or tobacco products.



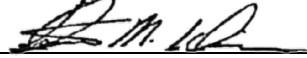
CHEROKEE NATION TAX COMMISSION
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CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-712	SECTION:	PROMOTIONAL GAMES
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Retailers shall submit the rules of any promotional games to the Commission prior to conducting the promotional game. All promotional games, drawings or gimmicks where prizes are awarded shall be subject to the approval of the Commission. This rule shall not be construed as a method to restrain or restrict any type of promotional activity that is customary or usual in the trade industry or business.



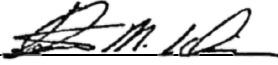
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CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-713</i>	SECTION:	<i>SPECIAL EVENT PERMITS AND REPORTING</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

- A. **Application for special event permit.** Every promoter or organizer of a special event shall file an application for a special event permit with the Cherokee Nation Tax Commission at least 20 days before the beginning of the special event. If more than one special event is to be held at the same location during a single calendar year, all may be included in one application, and a separate permit will be issued for each event. Each permit will include the dates of the event to be held, and must be prominently displayed at the site of the event for its duration. If an applicant wishes to have permits issued for additional events after an application has been previously submitted, another supplemental application must be filed for the additional events. The application form for a special event permit may be obtained from the Revenue and Taxation Dept., Cherokee Nation Tax Commission, P.O. Box 948 Tahlequah, OK 74464.
- B. **Fee.** There is a fee of one hundred dollars (\$100.00) for each application filed, which must be remitted with the application.
- C. **Tax.** A Flat Fee will be the responsibility of the promoter or organizer which will be assessed for each special Event in lieu of tribal sales tax and will be determined by the Cherokee Nation Tax Commission.
- D. **Promoter or organizer to distribute vendors' reporting forms.** Special event promoters and organizations are required to provide sales report forms to special event vendors that will be selling tangible personal property and services at the event. These reports will need to be submitted to the Cherokee Nation Tax Commission up on
- E. **Denial of limitation.** Requests submitted pursuant to (g) of this Section may be denied by the Tax Commission for reasons including, but not limited to, failure by the promoter to comply with the requirements of this section or failure by vendors of the promoter's previous special events to comply with the provisions of this Section.



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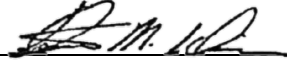
CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-714	SECTION:	VENDING MACHINE PERMITS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The vending machine permit shall be valid for one calendar year from the date of issue and shall be nontransferable non-assignable. A separate permit shall be required for each separate vending machine. The permit shall be firmly affixed to the vending machine in such a manner as to be clearly visible to the public and to persons purchasing vending machine products therefrom. Any operating vending machine from which any kind of product may be purchased not having a vending machine permit attached thereto is contraband in Cherokee country and is subject to seizure and sale as is provided by law. When such machine shall have been seized or possession taken to prevent further unlawful use thereof, the same shall remain under the exclusive jurisdiction of Cherokee Nation Tax Commission upon payment of the proper tax, penalty and cost, or until same is disposed of under applicable law for the collection of the taxes due, together with penalties and costs.

This shall not apply to any machine operated for legal gaming purposes at a gaming establishment declared by the Cherokee Nation Gaming Commission, to any machine kept at a regular place of business of distributors or manufactures for sale or lease without being operated.



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CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-715	SECTION:	APPLICATION REQUIREMENTS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Every person must first apply for and receive from the Commission a vending machine permit prior to establishing any vending machines within any licensed business or outlet on land defined as Cherokee Country.

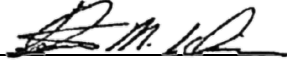
Every owner (s) of vending machines on land defined as Cherokee country must first apply for and receive from the Commission a vending machine permit.

No application for a permit will be considered unless all information and documents are provided with the application as required by the application. It shall be the duty of the applicant to provide all information and documents requested. Application requirements shall include, but are not limited to:

1. Completed Application Form;
2. Non-Refundable application fee
3. Business Name, Phone Number, & Address
4. Type of Vending Machine (i.e., soft drink, snack, stamps, sweepstakes, tobacco, phone card, gumball, etc.)
5. Physical Location of Machine



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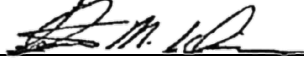
CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-716	SECTION:	APPLICATION AND LICENSE FEES
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Every applicant applying for a permit shall submit a one-time non-refundable initial application fee of \$45.00.

A permit fee of \$30.00 annually shall be paid for each renewal permit issued. Each permit shall be valid for one calendar year from the date of issue.



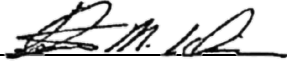
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CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-717	SECTION:	PERMIT REQUIRED FOR EACH VENDING MACHINE
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

A separate permit shall be required for each separate vending machine established in a retailer's place of business



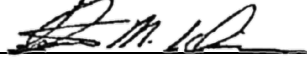
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CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-718</i>	SECTION:	<i>DISPLAY OF PERMIT</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Permits shall be displayed on each vending machine in a conspicuous place where the decal number shall be visible for inspection.



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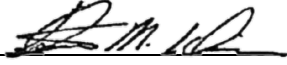
CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-719	SECTION:	REVOCAION OF PERMIT
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The Commission may revoke the Permit (s) of any Licensee upon fifteen (15) days written notice for:

1. Failure of a permittee to pay taxes, penalties, and interest within thirty (30) days of due date;
or
2. Attempt to evade or avoid payment of taxes; or
3. Violation of any of the provisions of the Tax Code or these rules.
4. Provide false, misleading or fraudulent statements on any application or the monthly tax report submitted to the Commission.
5. Failure to correct a condition or comply with any Rule as instructed by the Commission.
6. Failure to allow inspection of machines and/or records.



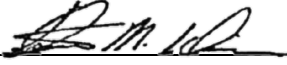
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CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-720</i>	SECTION:	<i>PERMIT TAX</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

The permit tax levied by this enactment shall be in addition to all other taxes levied by law.



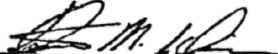
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CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-721</i>	SECTION:	<i>OWNER OF VENDING MACHINE</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

It shall be the responsibility of the owner (s) to purchase a permit for each vending machine that will be placed in a place of business located within the Cherokee Nation 14 county jurisdictional boundaries.



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CHAPTER:	<i>MISCELLANEOUS PROVISIONS</i>		
REGULATION #	<i>RT:07-7-722</i>	SECTION:	<i>SAMPLE PERMIT</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011</i>
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

