



CHEROKEE NATION TAX COMMISSION
MOTOR VEHICLE DIVISION
RULES AND REGULATIONS

CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	I	ENFORCEMENT
REGULATION #	MV:01-2-245.1		FALSE OR BOGUS CHECKS / INVALID REGISTRATION & ENFORCEMENT OF SALE OF VEHICLES		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	TBD		SUPERCEDED MATERIAL DATED:	NA	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202				

For purposes of this section, the term "False or Bogus Check" shall include any check or order which is not honored on account of insufficient funds of the maker to pay same, or because the check or order was drawn on a closed account or non-existent account.

The Cherokee Nation Finance Department emails scanned copies of the False or Bogus Check to the Tax Commission Finance Department, the Tax Commission Administrator and the Cherokee Nation Office of the Attorney General.

Upon notification of False or Bogus check the vehicle registration/tag in which check was made payable will be flagged; "Returned Check – Non Sufficient Funds".

It will be the policy of Cherokee Nation Tax Commission to "INVALIDATE" tag status on any vehicle on which False or Bogus Checks have been written and not paid after 12 months.

A notification will be mailed to owner(s) of vehicle of Tag/Registration INVALID status due to False or Bogus Check.

It will be the policy of Cherokee Nation Tax Commission to enforce MV:01-2-245, MV:01-2-246, MV:01-2-247, MV01-2-248 on any vehicle which False or Bogus Checks have been written and not paid after 24 months due to improper registration.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	J	DISCOUNTS
REGULATION #	MV:01-2-249.1a		FORMER MILITARY PERSONNEL		
APPROVED BY:			DATE:	January 11, 2019	
EFFECTIVE DATE:	January 11, 2019TBD		SUPERCEDED MATERIAL DATED:	NAJANUARY 11, 2019	
AUTHORITY:	Legislative Act # "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202, 204				

Former Military Rate: This rate applied to vehicle owner by former military member of the United States Armed Forces or Uniformed Services – tribal citizen.

Uniformed Services; Commissioned Corp, Statement will be considered the same as United States Armed Forces DD214.

Former Military Rate applies to vehicle owner (tribal citizen).

United States Armed Forces:

All members of the Armed Forces should receive a DD214 upon discharge, separation, or retirement from active duty.

Reservists & National Guard:

Members of Reservists and National Guard should receive a DD256 or NGB22 upon discharge, separation, or retirement.

Commission Corps:

After separation from active duty Division of Commissioned Personnel "DCP" will issue Public Health Service "PHS" a Statement of Service. This form is accepted by the Department of Veteran Affairs as proof of active duty service in the PHS Commissioned Corps. The "Statement of Service is the PHS equivalent of form DD214.



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CHAPTER	3	MOTOR VEHICLE TITLES	SUBSECTION	E	AFFIDAVITS FOR USE IN TITLES
REGULATION #	MV:01-3-323		REPOSSESSION AFFIDAVIT		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	October 1, 2013TBD		SUPERCEDES MATERIAL DATED:	OCTOBER 1, 2013	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 101, 201, 202. 205"				

- A. Documentation required. An applicant for a repossession title must submit:
1. The actual or certified copy of the mortgage instrument;
 2. A completed Repossession Affidavit (CNTC Form 13-01);
 3. A copy of the certified letter of notice to other lien holders, if applicable; and
 4. **Lien Release numbers three (3) and four (4)**A properly executed lien release..
- B. Approval required. All repossessions must be approved by the Cherokee Nation Tax Commission or a revenue agent.
- C. Fees. The mortgagee shall be required to pay statutory repossession and title fees. If the vehicle is not currently registered, the mortgagee shall be issued an initial license plate or decal bearing an expiration date of the month of repossession
- D. Exemption for repossessed vehicle transferred back to former owner. Ownership of a vehicle transferred by the reposessor back to the former Cherokee Nation title record Owner(s) within thirty (30) days of issuance of the repossession title.
1. Ownership must be identical to that reflected in the Cherokee Nation title record immediately prior to issuance of the repossession title. Ownership (as assigned by the reposessor) may reflect an additional name without the assessment of registration tax only if an exemption exists between owners. Otherwise any change in ownership will result in the assessment of registration tax.
- C. 2. Title assignment to the former owner(s) must be completed within thirty (30) days of issuance of the repossession title.



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CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-100-1-100	SECTION:	DEFINITIONS
APPROVED BY:		DATE:	January 11, 2018
EFFECTIVE DATE:	January 11, 2018 TBD	SUPERCEDES MATERIAL DATED	JUNE 01, 2018 JANUARY 11, 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]

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10. Proof of age – means a **driversdriver's** 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 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 devise, 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.



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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 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.
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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 <i>TBD</i>	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011 JUNE 01, 2018
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.



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CHAPTER:	<i>INTRODUCTION</i>		
REGULATION #	<i>RT:01-1-102</i>	SECTION:	<i>OFFICE</i>
APPROVED BY:		DATE:	<i>MAY 31, 2018</i>
EFFECTIVE DATE:	<i>JUNE 01, 2018TBD</i>	SUPERCEDES MATERIAL DATED	<i>OCTOBER 3, 2011 JUNE 01, 2018</i>
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.



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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 <i>TBD</i>	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011 JUNE 01, 2018
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.



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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, 2018TBD	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011 JUNE 01, 2018
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:	INTRODUCTION		
REGULATION #	RT:01-1-105	SECTION:	QUORUM OF COMMISSIONERS
APPROVED BY:		DATE:	MAY 31, 2018
EFFECTIVE DATE:	JUNE 01, 2018TBD	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011 JUNE 01, 2018
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, [.provided that such meeting otherwise complies with the provisions of 67 CNCA § 101 et seq.](#)



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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, 2018TBD	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011 JUNE 01, 2018
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 TBD	SUPERCEDES MATERIAL DATED	OCTOBER 3, 2011 JUNE 01, 2018
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 second Wednesday** 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 recoded.