



CHEROKEE NATION TAX COMMISSION  
MOTOR VEHICLE DIVISION  
BOAT AND MOTOR  
RULES AND REGULATIONS

|                 |   |                        |   |            |                           |
|-----------------|---|------------------------|---|------------|---------------------------|
| CHAPTER         | <b>7</b>  | <b>BOAT AND MOTORS</b> | SUBSECTION  | <b>A</b>   | <b>GENERAL PROVISIONS</b> |
| REGULATION #    | <b>BM:02-7-716.1</b>  |                        | <b>BOAT RENTAL BUSINESS OPERATING IN A STATE PARK</b> |            |                           |
| APPROVED BY:    |   |                        | DATE:   | <b>TBD</b> |                           |
| EFFECTIVE DATE: | <b>TBD</b>  |                        | SUPERCEDES MATERIAL DATED:                            | <b>NA</b>  |                           |
| AUTHORITY:      | Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax |                        |   |            |                           |

A. Any boat rental business operating in a state park:

1. Shall have a current valid written contract with the Oklahoma Tourism and Recreation Department or the agency which owns the lake.
2. Shall be required to obtain a business license from the state;
3. Shall have a visible, commercially accessible public location; and
4. Shall be properly licensed with a tax permit and any other required local permits.

B. Any person found guilty of violating the provisions of this section shall be guilty of a misdemeanor punishable by a fine not to exceed Five Hundred Dollars (\$500.00) or by imprisonment in the county jail for a term not exceeding thirty (30) days or by both such fine and imprisonment.

C. As used in this section, “boat rental business” means a short-term lease or rental of any boat, including the completion of paperwork or documents, and the loading and delivery of the boat.



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| <b>CHAPTER:</b>        | <b>MISCELLANEOUS PROVISIONS</b>   |                                  |                                       |
| <b>REGULATION #</b>    | <b>RT:07-7-700</b>  | <b>SECTION:</b>                  | <b>SALES TO MINORS</b>                |
| <b>APPROVED BY:</b>    |   | <b>DATE:</b>                     | <b>JULY 29, 2020 TBD</b>              |
| <b>EFFECTIVE DATE:</b> | <b>JULY 29, 2020 TBD</b>  | <b>SUPERCEDES MATERIAL DATED</b> | <b>JANUARY 11, 2019 JULY 29, 2020</b> |
| <b>AUTHORITY:</b>      | The Cherokee Nation Revenue and Taxation Legislative Act 1-90-§ 21-1-3 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. It shall be unlawful for an employee under twenty one (21) years of age to handle tobacco products or vapor products when required in the performance of them employee's 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.



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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 bay 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.