



CHEROKEE NATION TAX COMMISSION
MOTOR VEHICLE DIVISION
RULES AND REGULATIONS

CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	MV:01-2-204		PROCEDURE FOR CHANGING TYPE OF REGISTRATION		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	October 1, 2013 TBD		SUPERCEDED MATERIAL DATED:	October 1, 2013	
AUTHORITY:	Legislative Act " The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202				

- A. Surrender of registration and tag - When the type of registration on a vehicle is to be changed (Commercial tag in lieu of a farm tag, **military rate**, etc.) the applicant is to surrender all copies of registration and tag being exchanged to the Cherokee Nation Revenue agent.
- B. New registration and tag issued for new classification; adjusted fee and credits - The agent will issue a new registration and tag, basing the registration fee applicable to the new type of tag for the portion of the registration period remaining less credit, if any, for the old tag for the portion of the registration period remaining.
- C. No refunds available; credit limited to one exchange - If credit allowed on the previous registration exceeds the license and registration fee due on the registration being issued, no refund will be made. Credit will be allowed on one exchange of tags only. If subsequent exchanges are made, full fee for the portion of the year remaining will be due.
- D. Back taxes and penalties based on new classification - If back taxes and penalties are due upon changing from one type of registration to another where the tax rate differs, back taxes and penalties shall be based on the rate in effect during the time the vehicle was not tagged, using the new type of classification.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	<i>MV:01-2-210.3</i>		<i>REPLACEMENT FOR UNDELIVERED TAG-DECAL</i>		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	<i>TBD</i>		SUPERCEDED MATERIAL DATED:	<i>NA</i>	
AUTHORITY:	<i>Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202</i>				

Any owner of a vehicle who purchased a Tag and/or Decal, but never received the Tag or Decal through the U.S. Postal Services, may complete an affidavit to secure a replacement for an undelivered Cherokee Nation Tag/Decal and receive a replacement Tag/Decal free of charge. The statement must be completed no earlier than fourteen (14) days and no later than forty-five (45) days from the date of the Tag/Decal issuance. Required prior approval.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	B	PENALTIES
REGULATION #	MV:01-2-211		NEW VEHICLES PURCHASED BY CHEROKEE RESIDENTS		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	October 1, 2013 TBD		SUPERCEDES MATERIAL DATED:	October 1, 2013	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202, 203-208				

- A. General provisions - The maximum penalty allowed by statute is assessed after thirty (30) days from assignment on all vehicles.
- B. No penalty on initial registration of commercial trailers - There is no late registration penalty on the initial registration of a commercial trailer in this nation.
- C. Due dates which fall on non-business days - A waiver may be granted if the 30th day falls on Sunday or a holiday and the vehicle is registered on Monday, or on the day following a holiday.
- D. Manufactured homes - are assessed penalties equal to the registration fee, if not registered within 30 days from the assignment date; not to exceed \$100.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	B	PENALTIES
REGULATION #	<i>MV:01-2-215.1</i>		<i>MANUFACTURED HOMES</i>		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	TBD		SUPERCEDES MATERIAL DATED	NA	
AUTHORITY:	<i>Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202</i>				

Manufactured homes - are assessed penalties equal to the registration fee, if not registered within 30 days from the assignment date; not to exceed \$100.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	D	NON-COMMERCIAL VEHICLES
REGULATION #	MV:01-2-231.1		FARM TRUCK, TRACTOR, TRAILER, ATVS		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	January 25, 2018TBD		SUPERCEDES MATERIAL DATED	NA January 25, 2018	
AUTHORITY:	<u>Legislative Ac LA, 01-01 § 202; LA 05-08 § 103; LA 19-17 § 5 "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 103, 202, 203, 204, 205</u>				

"Farm Tractor" shall mean any Vehicle owned by a farmer and used primarily for pulling or towing farming equipment, tilling the soil or in other agricultural activities. Provided, that no Vehicle shall be registered as a Farm Tractor unless the applicant produces an income tax "Schedule F" for the preceding year or presents a valid exemption card issued pursuant to the provisions of Section 1358.1 of Title 68 of Oklahoma Statutes. Provided further that said Schedule For exemption card must pertain to the applicant, the applicant's spouse, or a business entity owned and controlled by the applicant or the applicant's spouse. Provided further that an applicant shall not be eligible to register more than four tractors as "Farm Tractors".

"Farm Trailer" shall mean any Trailer owned by a farmer and used primarily for the purpose of transporting farm animals or products to market or for the purpose of transporting to the farm material or things to be used thereon, and not for commercial or industrial purposes. Provided, that no Vehicle shall be registered as a Farm Trailer unless the applicant produces an income tax "Schedule F" for the preceding year or presents a valid exemption card issued pursuant to the provisions of Section 1358.1 of Title 68 of Oklahoma Statutes. Provided further that said Schedule For exemption card must pertain to the applicant, the applicant's spouse, or a business entity owned and controlled by the applicant or the applicant's spouse. Provided further that an applicant shall not be eligible to register more than four Trailers as "Farm Trailers".

All-Terrain Vehicles shall mean a motorized vehicle manufactured and used exclusively for off highway use which is sixty (60) inches or less in width, with an unladen dry weight of one thousand five hundred (1,500 pounds or less, traveling on two or more low-pressure tires. To qualify for farm ATV registration, the applicant must provide either a copy of Schedule F of the previous year's Federal Income Tax Return, or an agricultural exemption permit (SMX number) assigned by the Oklahoma Tax Commission. The permit must be in the name of the owner/tribal citizen, with the following exceptions: An agricultural exemption permit may be utilized by the spouse. Provided further that an applicant shall not be eligible to register more than four Farm Trucks.

Farm Truck shall mean pickup, truck, or truck tractor used primarily for agricultural purposes. For purposes of farm truck registration eligibility. "Pickup" means a small. Light truck with an open back or box used for hauling and designed primarily for the carrying of property, rather



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than people and “truck” mean a motor vehicle designed or converted primarily for carrying or hauling farm commodities, property, livestock, or equipment, rather than people. To qualify for farm truck registration, the applicant must provide either a copy of Schedule F of the previous year’s Federal Income Tax Return, or an agricultural exemption permit (SMX number) assigned by the Oklahoma Tax Commission. The permit must be in the name of the owner/tribal citizen, with the following exceptions: An agricultural exemption permit may be utilized by the spouse. Provided further that an applicant shall not be eligible to register more than four Farm Trucks.

Business shall not be included in said limitation.

To qualify for farm truck registration, the applicant must provide either a copy of Schedule F of the previous year’s Federal Income Tax Return, or an agricultural exemption permit (SMX number) assigned by the Oklahoma Tax Commission.

The permit must be in the name of the vehicle owner/tribal citizen, with the following exceptions:

An agricultural exemption permit may be utilized by the spouse.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	E	COMMERCIAL VEHICLES
REGULATION #	MV:01-2-234.1		HEAVY WEIGHT AND COMMERCIAL TRAILERS		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	TBD		SUPERCEDED MATERIAL DATED:	NA	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 103,202, 203, 204, 205				

Any truck or truck-tractor carrying a laden weight or a combined laden weight of 55,00lbs. or more, any cargo carrying commercial shall pay a specified registration tax amount set forth by statute. This registration tax amount is due on original or transfer title. The rate described in this section is not applicable to pickup trucks, vans, or sport utility vehicles, which are assessed at the standard vehicle registration tax rate, regardless of laden weight.

Any Truck or truck-tractor carrying a laden weight or a combined laden weight of 55,000 #'s or more must present proof that the heavy vehicle tax has been paid to the IRS by presenting form 2290.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	G	OTHER VEHICLES
REGULATION #	MV:01-2-235.11		CHEROKEE NATION GOVERNMENT VEICLES		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	TBD		SUPERCEDED MATERIAL DATED:	NA	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202 & Legislative Act 05-08 § 206 (B)				

The Commission shall issue without charge appropriate title, certificate of registration, license plates and decals for any Vehicle owned by the Cherokee Nation or its agencies. Title to any such Vehicles shall be in the name of the Cherokee Nation and such Vehicles shall not be sold or transferred except in accordance with applicable law.



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CHAPTER	2	REGISTRATION AND LICENSING	SUBSECTION	J	DISCOUNTS
REGULATION #	MV:01-2-249.1a		FORMER MILITARY PERSONNEL		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	TBD		SUPERCEDED MATERIAL DATED:	NA	
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.



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CHAPTER	3	MOTOR VEHICLE TITLES	SUBSECTION	C	CERTIFICATES OF TITLE
REGULATION #	MV:01-3-307		ORIGINAL CERTIFICATES OF TITLE		
APPROVED BY:			DATE:	JULY 20, 2018	
EFFECTIVE DATE:	JULY 20, 2018 TBD		SUPERCEDED MATERIAL DATED:	October 1, 2013 JULY 20, 2018	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 101, 201, 202, 205, 207				

- A. Completed application required. An application for Cherokee Nation Certificate of Title (form 01-01) must be completed and forwarded to the Commission with each original title receipt. LA #01-01 Section 207-C states that each person acknowledges they submit themselves to the jurisdiction of the Cherokee Nation and its courts for purposes of enforcement of this Act, including without limitation the assessment and collection of any penalties, fines or interest.
- B. Manufacturer's statement of origin. A Manufacturer's Statement of Origin (MSO) must accompany the title to a vehicle, which has never been titled or registered.
- B.C. Vehicles equipped with certain types of special equipment such as conversion packages, which have been installed by a secondary manufacturer should have two (2) manufacturer statements of origin (MSO's).
- C.D. Any tribe, state or territory titles; negotiable titles. When issuing an original title from any tribe, state or territory title to the individual whose name appears on the face, all information must be correctly transcribed from the tribe, state or territory title. Many tribes, states or territories issue non-negotiable titles. When presented with such a title, it will be necessary to hold the Cherokee Nation Title until the negotiable tribe; state or territory title is surrendered. When a vehicle is titled in another tribe, state or territory and the title contains the name of a secured party on the face of the other tribe, state or territory certificate of title, or the tribe, state or territory certificate is being held by the secured party in that tribe, state or territory, the owner of the vehicle shall file an affidavit with the Commission stating that title to the vehicle is being held by a secured party and has not been issued pursuant to the laws of the tribe, state or territory where titled, and that there is an existing lien or encumbrance on the vehicle. The current name and address of the secured party or lien-holder shall also be stated in the affidavit. The form of the affidavit shall be prescribed by the Cherokee Nation Tax Commission. Lack of assignments ordinarily indicates the title is non- negotiable.
- D.E. Assigned or reassigned other tribe, state or territory titles. Any other tribe, state, or territory title which has been assigned or reassigned on the reverse with an authorized tribe, state, or territory notary is acceptable and an original title will be issued.
- E.F. Title issued only to assignee. Under no circumstances shall a Cherokee Nation Title be issued to an individual other than to whom the assignment is made.
- F.G. When applicant does not complete required VIN Inspection or a Document required to complete transaction is not turned in; the Cherokee Nation title will be placed on hold.



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CHAPTER	3	MOTOR VEHICLE TITLES	SUBSECTION	F	LIENS
REGULATION #	MV:01-3-325.1		RELEASING LIENS		
APPROVED BY:			DATE:	October 15, 2018	
EFFECTIVE DATE:	OCTOBER 15, 2018		SUPERCEDES MATERIAL DATED:	MAY 01, 2018	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" §, 202."				

One of the following may be accepted to release a perfected lien on a Cherokee Nation title:

1. Original #1 (white carbon copy), or Certified copy of #1 (white carbon copy) release signed and dated of Cherokee Nation lien entry form.
2. Signed and Dated Original Cherokee Nation form 75-01 or BM-75 copy 1, 2, or 3; or "certified" copy of Cherokee Nation for 75-01 or BM-75 of lien release copies 1,2, or 3 signed and dated.
3. Original copy or certified copy of #4 (blue) of Cherokee Nation lien entry form (carbon copy) released signed and dated.
4. Should a standard lien release as outlined be unavailable, the lien may be released by submission of a typed, notarized release statement from the secured party. The statement must include the notarized signature of a representative of the secured party, the name of the secured party, name of the debtor, and vehicle identification number/serial number of the vehicle, or certified copy of the original document.
5. A faxed copy of the lien release statement may be accepted, provided the fax clearly originated from the lien holder.
6. A verified non-perfected or perfected lien carried forward from an Oklahoma title may be released with the lien print out from Oklahoma Tax Commission database ("release status"), lien release.
- 6.7. A verified non-perfected or perfected lien carried forward from a title may be released with a certified copy of the lien print out from Oklahoma Tax Commission database ("release status") lien release.
- 7.8. If the lender is out of business and no longer available, their lien may be released by the following procedure;
 - a. A certified letter, restricted delivery, requesting a lien release and listing the year, make, and vehicle identification number is to be sent to the lender's address listed on the Motor Vehicle Division file.
 - b. The administering agency of the lienholder (i.e., Oklahoma Used Motor Vehicle and Parts Commission if an Oklahoma used dealer, State Banking Department if a bank, savings and loan or credit union; Department of Consumer Credit if a finance company) is to be contacted and written confirmation requested that the lienholder is no longer in business at the address requested. If an out-of-state lienholder, that state's equivalent agency is to be contacted. If the response from



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the administering agency is that the lender was taken over by another business entity that will have to be contacted for a release.

- c. The returned certified letter and post office receipts, the written confirmation from the administering agency, to the Cherokee Nation certificate of title and applicable titling fee is to be submitted to the Cherokee Nation Tax Commission for review. If approved, a new Cherokee Nation certificate of title without a lien reflected will be issued.



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CHAPTER	4	MOTOR VEHICLE REGISTRATION	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #		MV:01-4-400	GENERAL PROVISIONS		
APPROVED BY:			DATE:		
EFFECTIVE DATE:		October 1, 2013TBD	SUPERCEDES MATERAIL DATED:		OCTOBER 1, 2013
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § " 101, 201, 202, 205				

- A. Date due; penalty. Registration Tax is due at the time of transfer of legal ownership or possession of a vehicle and must be paid within thirty (30) days of such date. After the thirtieth (30th) day, a penalty is to be collected in addition to the tax due. The daily penalty will accrue until the tax is paid. However, the penalty is not to exceed two times the amount of the registration due.
- B. Rate of tax. On new vehicles, other than manufactured homes and certain commercial vehicles, registration tax is 1.25% of the Actual Purchase Price. On new manufactured homes, registration tax is 1.5% of the actual purchase price. Used manufactured home $\frac{3}{4}\%$ applied to 65% of $\frac{1}{2}$ of the actual purchase price.
- C. Commercial Vehicles registration tax is .075 % of Actual Purchase Price.
- D. Recreational Vehicles registration tax is .075 of Actual Purchase Price.
- E. Farm Trucks / Farm Tractors, no registration tax is collected.
- F. Farm Trailers, no registration tax is collected.
- B.G.** Commercial Trailers, no registration tax is collected.



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CHAPTER	4	MOTOR VEHICLE REGISTRATION	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	MV:01-4-401		REGISTRATION TAX LEVY AND EXEMPTIONS		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	October 1, 2013TBD		SUPERCEDED MATERIAL DATED:	October 1, 2013	
AUTHORITY:	Legislative Act "The Cherokee Nation Motor Vehicle Licensing and Tax Code" § " 101, 201, 202, 203,205				

General levy on transfer of legal ownership. Registration Tax is levied on every exchange of legal ownership on any vehicle registered or being registered in Cherokee Nation unless a specific tax exemption applies.

Exemptions. Following is information on some of the more frequently encountered exempt situations:

1. Husband and wife; Spouses; parent and child. Only transfers made without consideration between husband and wife spouses, parent and child, or vice versa, are exempt. A Family Affidavit (Form 30-01) must be included with the other supporting documentation and is to be attached to the Title documentation. This exemption does not apply to transfers between in laws or grandparents to grandchildren.
2. State, tribe, or other territory residence and registration; nonresident military. Any vehicle brought into Cherokee Nation by a person formerly living in another state, tribe, or territory is exempt, if the person owned and registered the vehicle in such other state, tribe, or territory of his residence at least sixty (60) days prior to the time it is required to be registered in Cherokee Nation. Nonresident members of the Armed Forces stationed in Cherokee Nation may register their vehicle without registration tax if the vehicle has been registered by them in another state, tribe, or territory (60 day limit does not apply).
3. Nation Vehicles. Any vehicle is exempt if owned by the Cherokee Nation or its agencies and held as a Cherokee Nation asset.
4. Title by inheritance. Any vehicle on which legal ownership was obtained by inheritance is exempt.
5. Certain transfers of corporations and partnerships. Legal Ownership of vehicles obtained by transfer as set out below may be exempt:
 - a. One corporation to another pursuant to reorganization.
 - b. Dissolution or liquidation of a corporation.
 - c. To a corporation where previous owners of vehicle hold stock or are partners.
 - d. To a partnership where owners of vehicles are members of partnership.
 - e. Dissolution of partnership.
6. Moped. A motorized bicycle (moped) is exempt if sales tax was paid.
7. Short term rentals by rental companies. Vehicles acquired by rental companies not to be rented for more than 90 days may be registered and titled by the rental agency exempt from registration tax. A Cherokee Nation title branded "Rental Vehicle" will be issued. If the vehicle is sold less than one (1) year from date of issuance of the title, the rental agency must pay registration tax plus a 20% penalty on such registration tax before



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transferring the vehicle, unless the vehicle is being transferred to the manufacturer or its financing company, to a franchised dealer of the same line/make of the vehicle to be transferred, or to anyone, if the vehicle is in a salvage condition.

8. Foreclosure of lien or mortgage; insurance contracts. Any vehicle, the ownership of which was obtained by the lien holder or mortgager under or by foreclosure of a lien or mortgage in the manner provided by law or to the insurer under subrogated rights arising by reason of loss under an insurance contract, is exempt from registration.
9. Insurance companies. An insurance company may obtain title exempt from registration to a vehicle on which they paid a loss.
10. Revocable trusts. Transfers made without consideration between an individual and an express trust which that individual or the spouse, child or parent of that individual has a right to revoke are exempt.
11. Limited liability companies. A limited liability company is a combination of a corporate and a partnership business organization structure. Registration tax exemption applies to the following transfers:
 - a. Transfers to the limited liability company if former owners are members of the limited liability company and the interest in the company is in proportion to interest in the vehicle prior to the transfer. A notarized bill of sale indicating such will be required as supporting documentation.
 - b. Transfers of ownership from a limited liability company to members when a dissolution is made. A notarized affidavit indicating such is required.
12. Vehicle lease or lease-purchase agreements. Transfers of ownership of a vehicle acquired by a lessee are exempt from registration tax, provided the vehicle registration tax was paid at the time of the initial lease or lease-purchase agreement and Cherokee Nation title was issued.
13. Exemption for disabled veterans in receipt of compensation at the one hundred percent rate. Persons who have been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma Nation Guard, and who have been certified by the United States Department of Veteran Affairs, or its successor, to be in receipt of compensation at the one hundred percent (100%) rate for a permanent disability sustained through military action or accident or resulting from a disease contracted while in such service is exempt from vehicle excise tax for one (1) vehicle in a consecutive three (3) year period.
 - a. To prove eligibility a disabled veteran must submit an Oklahoma Tax Commission exemption card with a notation "100 % Disabled Veteran Sales Tax Exemption in the name of the Veteran – Tribal Citizen
 - b. In order to qualify for the exemption, the vehicle must have been purchased on or after July 1, 2005 and the name of the eligible disabled veteran must be included as an owner on the vehicle title.
 - c. The consecutive three (3) year period computation is to be based upon the actual purchase date of the vehicle(s), as reflected in the ownership assignment date on the MSO or title certificate surrendered to the Commission at time of title application. To qualify for this excise tax exemption, the actual date of purchase of the vehicle must be more than three (3) years removed from the date of purchase of the prior vehicle to which the exemption was most recently applied.



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14. Exemption for repossessed vehicle transferred back to former owner: Ownership of a vehicle transferred by the re-possessor back to the former Cherokee Nation title record owner(s) with thirty (30) days of issuance of the repossession title.

- a. 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 re-possessor) may reflect an additional name without the assessment of registration tax only if an exemption exists between the owners; Family Exemptions as stated in #1 of this regulation, Otherwise, any change in ownership will result in the assessment of registration tax.
- b. Title assignment to the former owner(s) must be completed within (30) days of issuance of the repossession title.

12. 15. Agricultural permit holders are exempt from registration tax on truck; pickup, ATV. No registration tax is to be assessed (upon presentation of the tribal members permit), only title and registration fees for citizens residing in the 14 county jurisdiction.

12.



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CHAPTER	4	MOTOR VEHICLE REGISTRATION	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	MV:01-4-403		ESTABLISHING VALUE		
APPROVED BY:			DATE:		
EFFECTIVE DATE:	TBD		SUPERCEDED MATERIAL DATED:	NA	
AUTHORITY:	Legislative Act " The Cherokee Nation Motor Vehicle Licensing and Tax Code" § 202				

1. New Motor Vehicle – value is calculated by entering information form Bill of Sale.
2. Used Motor Vehicle – value is calculated by entering VIN number and mileage into <http://intraserver2/vinvalidator/>
3. Travel Trailers & Motorhome values are calculated by entering information into <https://www.nadaquidesconnect.com/RVs>
4. Used Mobile Home values are calculated by entering information into <https://www.nadaquidesconnect.com/Manufactured-Homes>
5. New Mobile Home values are calculated by entering information from the Bill of Sale.
6. Powersports/ATV's value is calculated by entering information into <https://www.nadaquidesconnect.com/Powersports>