



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:	JANUARY 11, 2019
EFFECTIVE DATE:	JANUARY 11, 2019TBD	SUPERCEDES MATERIAL DATED	JUNE 01, 2018 JANUARY 11, 2019
AUTHORITY:	The Cherokee Nation Revenue and Taxation Legislative Act 1-90 § 21-1-3		

Retailers and/or their Employees shall not directly or indirectly sell cigarettes or tobacco products to persons under **eighteen twenty-one (1821)** 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 **eighteen twenty-one (1821)** years of age, or to purchase in any manner a tobacco product or vapor product on behalf of any such person. It shall be unlawful for an employee under **eighteen twenty-one (1821)** 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 **eighteen twenty-one (1821)** 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 **eighteen twenty-one (1821)** 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 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.