



CHEROKEE NATION TAX COMMISSION REVENUE AND TAXATION RULES AND REGULATIONS

CHAPTER:	INTRODUCTION		
REGULATION #	RT:01-1-100	SECTION:	DEFINITIONS
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 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]
- 9.10. **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



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

- 10.11. 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.
- 11.13. Sample – means tobacco product or vapor product distributed to members of the public at no cost for the purpose of promoting the product.
- 12.14. 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.
- 13.15. 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.
- 14.16. Tax Code - Title 68 of Cherokee Nation Code Annotated, as amended.
- 15.17. 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.
- 16.18. 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.
- 17.19. TERO - Tribal Employment Rights Office of the Cherokee Nation.
- 18.20. Tobacco Products - Cigarettes and all other tobacco products as defined in section 41 of the Tax Code.
- 19.21. 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.
- 20.22. Vending Machine – Any coin operated machine that dispenses a product in exchange for money and operated unattended, except for refills and repairs.
- 21.23. 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.
- 22.24. 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.



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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:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-700	SECTION:	SALES TO MINORS
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		

Retailers and/or their Employees shall not directly or indirectly sell cigarettes or tobacco products to persons under eighteen (18) 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 pay a fine of not less than Twenty-five Dollars (\$25.00) nor more than Two Hundred Dollars (\$200.00) 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 (18) 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 (18) 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 (18) 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 (18) 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.



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CHAPTER:	MISCELLANEOUS PROVISIONS		
REGULATION #	RT:07-7-700.1	SECTION:	EMPLOYEE – EMPLOYER COMPLIANCE OF YOUTH ACCESS TO TOBACCO &/OR VAPOR PRODUCTS
APPROVED BY:		DATE:	
EFFECTIVE DATE:	TBD	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



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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