



NCA 18-058

CLASSIFICATION: #36. TAXATION AND REVENUE

A LAW OF THE MUSCOGEE (CREEK) NATION REPEALING MCNCA TITLE 36, § 5-107 A. AND B., ENTITLED "TAX ON CIGARETTES" AND CREATING A NEW TITLE 36, § 5-107 A. AND B., ENTITLED "TAX ON CIGARETTES"

Be it enacted by the National Council of the Muscogee (Creek) Nation:

SECTION ONE. REPEALER. MCNCA Title 36, § 5-107 A. and B. is hereby repealed.

SECTION TWO. NEW LAW. The following new law shall be codified in Title 36, Chapter 5 of the Code of Laws of the Muscogee (Creek) Nation; provided that for purposes of codification said amendment and its inclusion in pocket parts of the Code of Laws for the Muscogee (Creek) Nation, the Attorney General is authorized (1) to approve any changes related to the manner in which sections, articles, chapters and sub-chapters are designated consistent with the format in the Code of Laws published in 2010 by West Publishing Company; (2) to include footnoted references to the legislative history in said pocket parts of the Code of Laws and; (3) to note in said pocket parts any editorial correction of minor clerical or grammatical errors in the following amendment, without further National Council approval:

§ 5-107. Tax on cigarettes

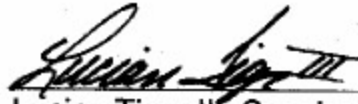
A. There is hereby levied upon the sale, use, gift, possession and /or consumption of cigarettes within the Muscogee (Creek) Nation territorial jurisdiction a tax twenty cents (\$0.20) for each pack of cigarettes containing twenty (20) cigarettes or less. This is the same as two dollars (\$2.00) per ten pack carton. This tax will be effective May 1, 2018 through July 31, 2018. On August 1, 2018 and thereafter the tax for a twenty (20) count pack of cigarettes will be twenty five cents (\$0.25) per pack which is the same as two dollars and fifty cents (\$2.50) per ten (10) pack cartons.

B. Of the tax per package cigarettes imposed hereunder, one cent (\$0.01) shall be earmarked for expenditure on the preparation and distribution of health education materials benefitting the Nation's citizens.

SECTION THREE. EFFECTIVE DATE. This Act shall become effective immediately upon proper approval and execution in accordance with the requirements of the Muscogee (Creek) Nation Constitution.

ENACTED by the Muscogee (Creek) National Council on this 28th day of April, 2018.

IN WITNESS WHEREOF, the Speaker of the Muscogee (Creek) National Council has hereto attached his signature.



Lucian Tiger III, Speaker
National Council
Muscogee (Creek) Nation

CERTIFICATION

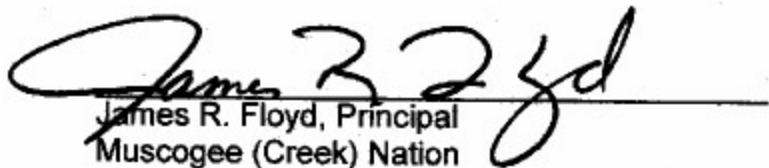
I, the undersigned, certify that the foregoing is a true extract from the minutes of the Muscogee (Creek) National Council comprised of Sixteen members with **Fifteen** members attending this meeting on the **28th** day of **April, 2018** and that the above is in conformity with the provisions therein adopted by a vote of **14** in favor, **0** against and that said Law has not been rescinded or amended in any way and the above is the signature of the Speaker of the National Council.



Kristie A. Jackson, Recording Secretary
Muscogee (Creek) National Council

APPROVAL

I, the Principal Chief of the Muscogee (Creek) Nation, hereby affix my signature on this **6th** day of **May**, 2018 to the above Law, **NCA 18-058** authorizing it to become a Law under Article VI., Section VI., of the Constitution of the Muscogee (Creek) Nation.



James R. Floyd, Principal
Muscogee (Creek) Nation

