

# TABLED

CHEROKEE COUNCIL HOUSE  
CHEROKEE, NORTH CAROLINA

Date: DEC 07 2023

## ORDINANCE NO. 54 (2023)

*An ordinance amending C.C. Sec. 105-3 to remove the Tribal levy exemption for sales of medical marijuana / medical cannabis made under C.C. Chapter 17.*

WHEREAS, in C.C. Sec. 105-1, the Tribe imposes a levy of seven and one-half percent on all retail sales of goods or merchandise by persons or firms trading or conducting business on the Cherokee Indian Reservation; and

WHEREAS, the collected levy funds are used for the purposes expressed in C.C. Sec. 105-5; and

WHEREAS, under C.C. Sec. 105-3, sales of certain goods and merchandise are exempt from Tribal levy, and sales of cannabis under the Tribe's medical marijuana law are exempt; and

WHEREAS, C.C. Sec. 105-3 should be amended to remove the exemption for cannabis sales, thereby allowing the Tribe to collect levy on those sales.

NOW THEREFORE BE IT ORDAINED by the Eastern Band of Cherokee Indians in Tribal Council assembled, at which a quorum is present, that C.C. Sec. 105-3, governing exemptions from levy, shall be amended to read as follows:

### **Sec. 105-3. Exemptions from Levy.**

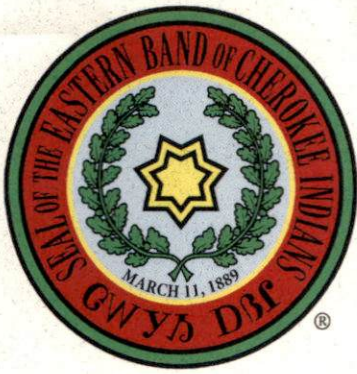
The following are exempt from the Tribal Levy:

- (a) Non-retail sales by members of the Eastern Band of their own arts and crafts, agricultural, forest or other products produced or processed by the Tribal member making such sale. In this section non-retail means not sold at a retail business open to the general public for that purpose.
- (b) Sales of gasoline or other motor fuel.
- (c) Sales of any article which is otherwise solely subject to a separate levy in the Cherokee code.
- (d) Sales by members of the Eastern Band from food and other concessions on the Tribal Ceremonial Grounds during the Cherokee Fall Festival.
- (e) Sales by the Steve Youngdeer American Legion Post on fundraising activities.
- (f) Admission charges or sales to persons by the Cherokee Bingo Enterprise, except for store sales and concession sales.
- (g) Tips by enrolled members of the Tribe received while Chiefing on the Reservation.

- 1 (h) Admission charges, tips and other remuneration of string bands. In this section, "string  
2 band" means a group of persons playing live music and in which at least two persons  
3 playing music are enrolled members of the Tribe.
- 4 (i) Sales from not for profit corporations or other charitable organizations as determined by  
5 the Tribal Business Committee; including, but not limited to, thrift shops, church  
6 organizations, and other public assistance groups. Any group desiring an exemption shall  
7 submit an application to Tribal Business Committee for approval. Any organization  
8 approved by the Business Committee for exemption shall be published in the Cherokee  
9 One Feather.
- 10 (j) All retail sales of food, except for prepared food, shall be tax-free. Further, any retail  
11 sales that are lawfully paid for by or through federal food assistance program's guidelines  
12 are tax-free.
- 13 (k) Newspaper sales; including sales made by vending machines.
- 14 (l) Sales to other native American Tribes when they honor the same exemption and when  
15 paying with tribal government funds.
- 16 ~~(m) Sales of cannabis made in accordance with Cherokee Code Chapter 17.~~
- 17 (n) Modular homes and ancillary sales such as appliance packages and home furniture and  
18 furnishings when sold as part of a modular home sale.

19  
20 BE IT FINALLY ORDAINED that all ordinances that are inconsistent with this ordinance are  
21 rescinded, and that this ordinance shall become effective when ratified by the  
22 Principal Chief.

23  
24  
25 *Submitted by Michael McConnell, Attorney General.*



# The Eastern Band of Cherokee Indians

Principal Chief Michell A. Hicks

Vice Chief Alan B. Ensley

**Mike Parker**

Chairman

Wolfstown Township

**David Wolfe**

Vice-Chairman

Yellowhill Township

December 7, 2023

Tribal Council Members

**Perry Shell**

Big Cove Township

**Richard French**

Big Cove Township

**Michael Stamper**

Painttown Township

**Dike Sneed**

Painttown Township

**Bucky Brown**

Snowbird &

Cherokee Co. Township

**Adam Wachacha**

Snowbird &

Cherokee Co. Township

**Bo Crowe**

Wolfstown Township

**Boyd Owle**

Birdtown Township

**Jim Owle**

Birdtown Township

**Tom Wahnetah**

Yellowhill Township

Dear Chairman Parker:

I am aware that the deadline for submissions of ordinances and resolutions for this month's Council session has passed. However, I request that the attached proposed ordinance be accepted, and deemed read and tabled, so it can be considered by Tribal Council in January, 2024. The proposed ordinance would change Tribal law to make sales of cannabis subject to Tribal levy. This ordinance meets the requirements set forth in Res. No. 843 (2001) governing emergency measures. Consideration of this request is greatly appreciated.

Sincerely yours,

Michell Hicks, Principal Chief

