

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 740
Finance Committee Substitute Adopted 6/21/89

Short Title: Cherokee Tax Refund Agreements.

(Public)

Sponsors:

Referred to:

April 3, 1989

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE NORTH CAROLINA DEPARTMENT OF REVENUE TO ENTER INTO AGREEMENTS WITH THE EASTERN BAND OF CHEROKEE INDIANS REGARDING REFUNDS OF MOTOR FUELS AND SPECIAL FUELS TAXES.

The General Assembly of North Carolina enacts:

Section 1. By virtue of the Act of June 4, 1924, Pub. L. No. 68-191, Ch. 253, 43 Stat. 370, Congress and the United States courts have recognized the Eastern Band of Cherokee Indians as possessing sovereign legal rights over their members and their trust lands.

Sec. 2. The following definitions apply in this act:

- (1) Chief. The Principal Chief of the Eastern Band of the Cherokee Indians.
- (2) Council. The Tribal Council of the Eastern Band of the Cherokee Indians.
- (3) Tribe. The Eastern Band of the Cherokee Indians.

Sec. 3. Notwithstanding any other provision of law concerning refunds of motor fuels and special fuels taxes, the Department of Revenue may enter into a memorandum of understanding or an agreement with the Eastern Band of Cherokee Indians to make refunds of motor fuels and special fuels taxes to the Tribe in its collective capacity on behalf of its members who reside on or engage in otherwise taxable transactions within Cherokee trust lands. The memorandum or agreement shall be approved by the Council and signed by the Chief on behalf of the Tribe and shall be

1 signed by the Secretary of Revenue on behalf of the Department of Revenue. The
2 memorandum or agreement may not affect the right of an individual member of the
3 Tribe to a refund and shall provide for deduction of amounts refunded to individual
4 members of the Tribe from the amounts to be refunded to the Tribe on behalf of all
5 members. The memorandum or agreement may be effective for a definite or indefinite
6 period, as specified in the agreement.

7 Sec. 4. These refunds shall be drawn from the Highway Fund.

8 Sec. 5. This act is effective retroactively to January 1, 1985.