




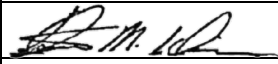
CHEROKEE NATION TAX COMMISSION
MOTOR VEHICLE DIVISION
BOAT AND MOTOR
RULES AND REGULATIONS

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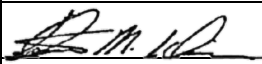
CHEROKEE NATION TAX COMMISSION
MOTOR VEHICLE DIVISION
BOAT AND MOTOR
RULES AND REGULATIONS

SUBSECTION A	REGISTRATION TAX
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		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7		SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-700		PURPOSE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


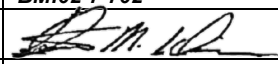
The provisions of this Chapter have been promulgated for the purpose of compliance with Cherokee Nation law and to facilitate the administration, enforcement, and collection of taxes and other levies enacted by the Cherokee Nation Legislature with respect to the Cherokee Nation Boat and Motor Licensing and Tax Code.

The Cherokee Nation Tax Commission shall establish a Boat and Motor licensing system for issuance of Boat and Motor registration within the Cherokee Nation; to raise revenues through the issuance and renewal of Boats and/or Motor license tags, tax, and titles to enrolled citizens of the Cherokee Nation.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISION
REGULATION #	BM:02-7-701		BOAT MOTOR DIVISION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

The Cherokee Nation Tax Commission shall administer the Cherokee Nation Boat and Motor Licensing and Tax Code.

Titles, tags, registration, and various fees are collected by the Division and files are maintained on all ownership records of boats and motors.

	CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS				
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-702		DEFINITIONS		
APPROVED BY:			DATE:	JANUARY 01, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	JULY 03, 2015	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

The following words and terms, when used in this Chapter, shall have the following meaning, unless the context clearly indicates otherwise:

"Commission" means Cherokee Nation Tax Commission.

"CNMS" means Cherokee Nation Marshal Service.


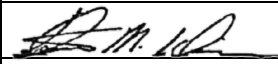
"HIN" means hull identification number.

"MLA" means Motor Vehicle License Agent.

"CANOE" means a light narrow boat with both ends sharp and which is propelled by paddling and includes similar craft such as kayaks.

"PADDLEBOAT" means a boat less than eight (8) feet in length designed to be propelled solely by human power through a belt, chain, or gears.

"PURCHASE PRICE" means price of vessel, excluding credit for any trade-in, rebate, or discount.


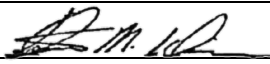
 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-703	REGISTRATION GENERALLY REQUIRED			
APPROVED BY:			DATE:	JULY 15, 2025	
EFFECTIVE DATE:	JULY 15, 2025		SUPERCEDES MATERIAL DATED:	JANUARY 08, 2021	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

All boats, unless specifically exempted, used for transportation on the waters of this Nation and motors in excess of 10 horsepower are required to be annually registered with this Nation whom the owner resides within the Cherokee Nation Reservation.


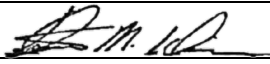
Effective April 1, 2014, canoes and paddleboats, as defined below are no longer subject to titling and/or registration with the Cherokee Nation Tax Commission.

- “Canoe” means a light narrow boat with both ends sharp and which is propelled by paddling, and includes similar craft such as kayaks.
- “Paddleboat” means a boat less than eight (8) feet in length designed to be propelled solely by human power through a belt, chain or gears.

Any canoe/paddleboat meeting the above definition that is entering Cherokee Nation Reservation from another state, tribe, or territory on or before April 1 2014 is subject to titling and registration to expire June 30, 2014. Any such vessel purchased or entering the Cherokee Nation Reservation after April 1, 2014 is exempt from titling and registration.


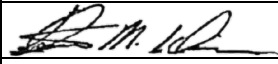
		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISION
REGULATION #	BM:02-7-704		REGISTRATION YEAR		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

The boating registration year is July 1 through June 30.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-705		REGISTRATION MAY BE PRORATED, PRORATION PERIODS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


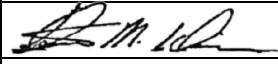
Original registrations are issued according to date of purchase on new equipment and date of entry for equipment entering the Nation.

(1) July 1, through September 30	Full year Registration
(2) October 1, through December 30	3/4 year Registration
(3) January 1, through March 31	1/2 year Registration
(4) April 1, through June 30	1/4 year Registration


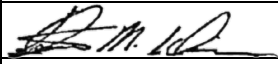
		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-706		REGISTRATION AND TITLE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	APRIL 13, 2015	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

Each boat and motor will have both a certificate of title and registration form.

A boat owner must carry the registration in the boat when in operation.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-707		FEE FOR CERTIFICATE OF TITLE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


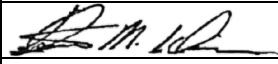
The charge for each boat or motor certificate of title shall be Six Dollars (\$6.00). The purchaser will receive a certificate of title and a separate registration. The title will be mailed from the Cherokee Nation Tax Commission.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-708		DISPLAY OF REGISTRATION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	APRIL 13, 2015	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


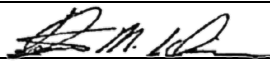
All boats must properly display the permanent number and a current registration decal.

Permanent numbers assigned by the Cherokee Nation Tax Commission are to be displayed as follows:


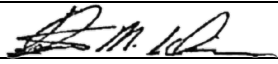
1. Must be painted, applied as a decal, or otherwise affixed to both sides of the bow as high above the water line as possible.
2. The color must contrast with its background.
3. Must read from left to right on both sides of the bow.
4. Must be in bold BLOCK characters that are at least three (3) inches in height and one-half inch in stroke width.
5. Characters must be in color that contrasts sharply with the background color of the hull.
6. Letters must be separated from the numbers by a space or hyphen.
Example OK 3456 AB or OK-3456-AB
7. No other numbers may be displayed on either side of the bow.
8. The current annual registration decals must be affixed on both sides of the bow, behind (towards the stern) and in line with and within six inches of the permanent number.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-709		ASSIGNMENTS OF NEW BOAT OR MOTOR TO BE NOTARIZED		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


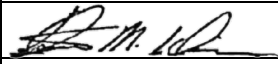
Assignments on the **new** boat and motor titles **must** be signed before a notary public.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-710		TITLE TRANSFERS; TIME LIMITATION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


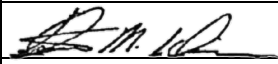
The purchaser of a new or used boat or motor shall have thirty (30) days to transfer title into his or her name.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-711		ANNUAL RENEWAL OF REGISTRATION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


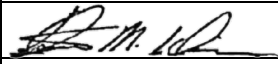
Mail-out renewal for boats and motors will be mailed out on or before June 1st each year.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-712		BOATS REGISTRATION WITH U.S. COAST GUARD		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


All documented vessels (registered with the U.S. Coast Guard) must be registered, but not titled. They must display a current boat sticker on the boat. The current registration must be carried in the vessel when in operation.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-713		JOHN BOATS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


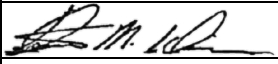
John Boats (narrow, flat bottomed and square ended propelled by a pole, paddle or motor less than 10 H.P.) are required to be titled and registered. Registration tax is assessed in the normal manner.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-714	FEES AND PENALTIES			
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


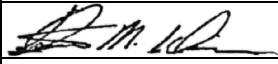
For boats and motors not registered for two (2) or more years, the registration fees and penalties shall be due only for the current year and one (1) previous year.

	CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS				
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #		BM:02-7-715	MILITARY PERSONNEL - REVOKED		
APPROVED BY:	REVOKED		DATE:	REVOKED	
EFFECTIVE DATE:	REVOKED		SUPERCEDES MATERIAL DATED:	REVOKED	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

REVOKED

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-716		RENTAL FLEETS OF HOUSEBOATS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

Companies that own rental fleets of twenty (20) or more houseboats are entitled to a special registration rate as set forth in the Oklahoma Statutes.


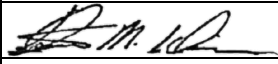
		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-716.1		BOAT RENTAL BUSINESS OPERATING IN A STATE PARK		
APPROVED BY:			DATE:	SEPTEMBER 01, 2023	
EFFECTIVE DATE:	SEPTEMBER 01, 2023		SUPERCEDES MATERIAL DATED:	NA	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

A. Any boat rental business operating in a state park:


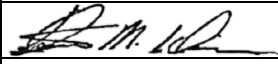
1. Shall have a current valid written contract with the Oklahoma Tourism and Recreation Department or the agency which owns the lake.
2. Shall be required to obtain a business license from the state;
3. Shall have a visible, commercially accessible public location; and
4. Shall be properly licensed with a tax permit and any other required local permits.

B. Any person found guilty of violating the provisions of this section shall be guilty of a misdemeanor punishable by a fine not to exceed Five Hundred Dollars (\$500.00) or by imprisonment in the county jail for a term not exceeding thirty (30) days or by both such fine and imprisonment.


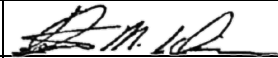
C. As used in this section, "boat rental business" means a short-term lease or rental or any boat, including the completion of paperwork or documents, and the loading and delivery of the boat.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-717		CHEROKEE NATION OWNED BOATS OR MOTORS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


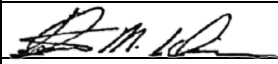
Boats or motors owned by the Cherokee Nation or its agencies shall be registered without charge with appropriate titles, certificates of registration, license and decals for any boat or motor owned by the Cherokee Nation. Title to any such boat and/or motor shall be in the name of the Cherokee Nation and such boat and/or motor shall not be sold or transferred except in accordance with applicable law.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-718		OUT OF STATE AND FOREIGN REGISTERED BOATS AND MOTORS		
APPROVED BY:			DATE:	JULY 15, 2025	
EFFECTIVE DATE:	JULY 15, 2025		SUPERCEDES MATERIAL DATED:	JANUARY 08, 2021	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


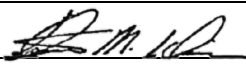
A boat or motor currently registered in another tribe, state, territory or country may visit the Cherokee Nation Reservation for a maximum of sixty (60) days in the course of one calendar year before having to register and title in the Nation.

						CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS							
CHAPTER		7		BOATS AND MOTORS			SUBSECTION		A		GENERAL PROVISIONS		
REGULATION #			BM:02-7-719			THEFT OF BOAT OR MOTOR; DEFECTIVE BOAT OR MOTOR							
APPROVED BY:						DATE:			JANUARY 08, 2021				
EFFECTIVE DATE:			JANUARY 08, 2021			SUPERCEDES MATERIAL DATED:			JUNE 05, 2019				
AUTHORITY:			Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax										


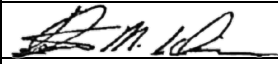
If a new boat or motor is stolen within ninety (90) days from date of purchase or found defective within six (6) months from date of purchase, registration tax and registration fee credit in the amounts paid on the stolen or defective boat or outboard motor, excluding any delinquent penalties paid, shall be applied to the registration tax and registration fee due on a new replacement boat or outboard motor. To verify the theft, a copy of the police report of the theft shall be surrendered. To verify the defect, correspondence from the manufacturer acknowledging the defect will be required.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-720		LIENS		
APPROVED BY:			DATE:	JULY 15, 2025	
EFFECTIVE DATE:	JULY 15, 2025		SUPERCEDES MATERIAL DATED:	JANUARY 08, 2021	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


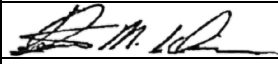
- A. To perfect liens on boats and motors, use the same lien entry form as for a motor vehicle. The fee is set forth by the Cherokee Nation Tax Commission.
- B. The tag agent or the Tax Commission must complete a lien entry form on an out-of-state or territory boat registering for the first time within the Cherokee Nation Reservation if the out-of-state or territory document contains the name of a secured party on its face. The applicant shall also complete an affidavit for out-of-state or territory lien verification.
- C. Similarly, a lien entry form must also be completed on an out-of-state outboard motor registered for the first time in the Cherokee Nation Reservation, if the documentation reflects a secured party on its face. The affidavit for out-of-state or territory lien verification must also be completed in this instance.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-721		COMMERCIAL CANOES		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


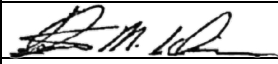
Commercial canoes registered through the Oklahoma Scenic River Commission must be titled only, but need not be registered at a motor license agency.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	7	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-7-722		LOST, STOLEN, OR MUTILATED DECALS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	APRIL 13, 2021	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

Procedures upon the loss, theft, or damage to decal; In the event of loss mutilation, or destruction of decal, an Affidavit for Replacement [CNTC form 32-01] must be completed by the applicant.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	8	BOATS AND MOTORS	SUBSECTION	A	DEALERS
REGULATION #	BM:02-8-800		TAX STAMP REQUIRED UPON SALE OF BOAT OR MOTOR		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

When a boat and motor dealer sells a new boat or motor the dealer must attach a tax stamp upon the application for certificate of title (CNTC Form BM-01). For a used boat and motor the stamp will be attached to the reassignment portion of the title. The tax stamp is issued by the county treasurer of the county in which the dealer's primary place of business is located. The tax stamp is in lieu of the dealer's Ad Valorem tax on the inventory of new and used boats and motors.


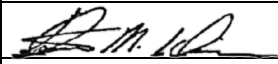
		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	8	BOATS AND MOTORS	SUBSECTION	A	DEALERS
REGULATION #	BM:02-8-801	TAX STAMP REQUIRED UPON ASSIGNMENTS TO ANOTHER DEALER			
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

The tax stamp is also required upon any dealer to dealer assignment.


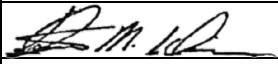


CHEROKEE NATION TAX COMMISSION
BOATS AND MOTORS
RULES AND REGULATIONS

CHAPTER	8	BOATS AND MOTORS	SUBSECTION	A	DEALERS
REGULATION #	BM:02-8-802	DEALER PERMITS – RESERVED			
APPROVED BY:	RESERVED		DATE:	RESERVED	
EFFECTIVE DATE:	RESERVED		SUPERCEDES MATERIAL DATED:	RESERVED	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


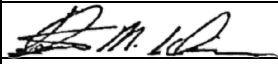
 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-900		GENERAL PROVISIONS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

All supporting documents for original registrations should be attached to the application form. After the motor license agent has all supporting documents, he or she will assign proper boat number or registration number and record them on the application form.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-901		NEW BOATS AND OR MOTORS BOUGHT IN THE CHEROKEE NATION OR OUT OF STATE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


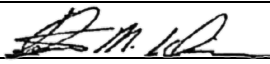
New boats and/or motors bought in Oklahoma or out-of-state must have all the following supporting documents:

1. Notarized Manufacturers Certificate of Origin.
2. Bill of Sale listing attached accessories.
3. Completed title application (CNTC Form BM-01) with a tax stamp attached if purchased new in Oklahoma. Boats and outboard motors require separate application forms.
4. Verification of hull identification or serial number of the boat/motor (CNTC Form BM-10)

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-902		USED BOATS AND/OR MOTORS BOUGHT IN THE CHEROKEE NATION OR OUT OF STATE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	JUNE 05, 2019	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


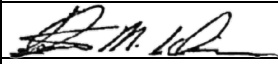
Used boats and/or motors bought in Oklahoma and not previously registered must have the following supporting documents:

1. CNTC approved BM-21 and notarized Bill of Sale.
2. Completed application form by agent.
3. Verification of hull identification or serial number of the vessel/motor (CNTC form BM-10)

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-903		USED BOAT AND OR MOTORS BOUGHT OUT OF STATE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


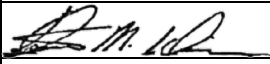
Used boats and/or motors bought out-of-state must have the following supporting documents.

1. Out-of-state title or registration, if state requires, and a notarized bill of sale with registrations.
2. Application for Title (CNTC Form BM-01).
3. Verification of hull identification or serial number of the vessel/motor (CNTC Form BM-10).


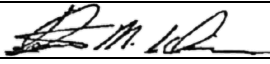
 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-904		BOATS AND OR MOTORS BROUGHT IN FROM OUT OF STATE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

Boats and/or motors brought in from out-of-state but not changing owners must have the following supporting documents.


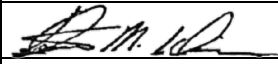
1. Out-of-state title or registration if state requires.
2. Completed application form.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-905		HOMEMADE BOATS OR MOTORS WITHOUT HIN OR SERIAL NUMBERS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	APRIL 01, 2016	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


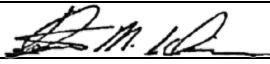
- A. Only the Oklahoma Department of Public Safety, is authorized to assign and affix Oklahoma assigned hull identification numbers (HIN) to boats and serial numbers to outboard motors.
- B. To obtain an assigned HIN or serial number, the owner must submit the items set out in (1) through (3) of this subsection to the Motor Vehicle Division of the Tax Commission:
 1. Proof of ownership, evidenced by either:
 - a. A notarized bill of sale; or
 - b. An assigned certificate of title; or
 - c. An out-of-state registration; or
 - d. In the case of a homemade boat, a statement listing the costs of materials purchased for use in construction of the boat, and an estimate of labor costs.
 2. An application for Title (CNTC Form BM-01); and
 3. An ownership affidavit (CNTC Form 21-01).
- C. Upon review and approval of the documents submitted, the Motor Vehicle Division will complete (CNTC Form 07-01), which must be provided to the Department of Public Safety (DPS) by the applicant, in order to have the boat inspected.
- D. The DPS officer will confirm the absence of an HIN or Serial number and conduct an inspection to insure that the boat or motor is "lake ready". Thereafter, if appropriate, the officer will assign and affix an CNZ number to the boat or an CNM number to the outboard motor, accordingly.
- E. The officer will complete DPS Form TRW 112496REV2, giving the original and a copy to the applicant.
- F. The applicant must then submit all documents, from both the Motor Vehicle Division of the Commission and from DPS, to a Motor License Agent or to the Commission for issuance of a title and registration.
- G. A copy of DPS Form TRW 112496REV2 and a copy of the Cherokee Nation Registration must be carried with the boat and/or motor when in operation on the water.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	8	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-906	RENEWAL OF REGISTRATIONS			
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


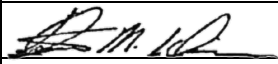
- A. Procedure for current registration. If the applicant has the previous year's registration or mail out renewal card, a renewal will be issued. Attach the previous year's registration to the CNTC copy of the current registration. If the registration being submitted for renewal is NOT for the previous year, additional tax and penalty will be due.
- B. Procedure for lapsed registration. If a boat or motor has not been registered for several years, only the current year and one previous year plus penalty is to be assessed.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	8	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-907		REGISTRATION FEES		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


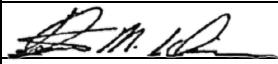
Fees for original and renewal are based on the number of years registered and the factory delivered price (not selling price). The dealer should show the correct amount on the application form.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	GENERAL PROVISIONS
REGULATION #	BM:02-9-908		REGISTRATION DECALS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation: Boat and Motor Licensing and Tax				


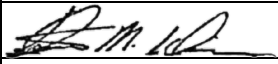
Upon payment of the annual registration fee, a registration decal will be issued to each boat registered and to each outboard motor registered.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	9	BOATS AND MOTORS	SUBSECTION	A	PROCEDURES FOR REGISTRATION
REGULATION #	BM:02-9-909		BOAT AND MOTOR THREE (3) YEAR REGISTRATION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


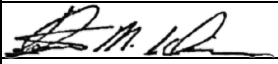
- A. Registration fees for boats and outboard motors are assessed for the period beginning July 1 and ending June 30 of the following year. Three year registration fees are also available and are assessed for a period beginning July 1 and ending June 30 of the third year.
- B. A three (3) year registration fee is equal to ninety percent (90%) of the total of the individual year's fees.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	10	BOATS AND MOTORS	SUBSECTION	A	TITLES
REGULATION #	BM:02-10-1000		APPLICATION FOR TRANSFERS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


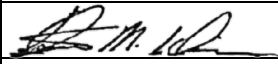
- A. Documents required. Before transferring a certificate of title, the applicant must submit the following supporting documents: A three (3) year registration fee is equal to ninety percent (90%) of the total of the individual year's fees.
1. An assigned title (notarized, if issued after January, 1990) or,
 2. Verification of hull identification or serial number of the boat/motor (CNTC Form BM-10) if the title does not have the verification on the back.
- B. Assigned title current. If the applicant has a current assigned title with the owner's name, address and city shown under assignment of title, the transaction will be completed.
- C. Assigned title lost. If the assigned title has been lost, (CNTC Form 29-01) shall be completed and submitted accordingly.
- D. Assigned title with lapsed registration. If the applicant has an assigned title on a boat or motor with expired registration, the previous year's registration fee, with corresponding penalty, will be collected.
- E. Deceased owner. If the recorded owner is deceased, a copy of the death certificate. If any person other than a member of the immediate family is selling the boat and/or motor, a copy of the will or court order naming an individual as executrix or administrator of the estate is to be submitted, along with the death certificate.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	10	BOATS AND MOTORS	SUBSECTION	A	TITLES
REGULATION #	BM:02-10-1001		APPLICATION FOR DUPLICATE TITLE		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


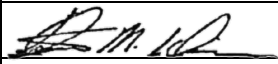
Before issuing a duplicate, the applicant must submit (CNTC Form 02-01) for approval. If the registration is current, a duplicate will be issued.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	10	BOATS AND MOTORS	SUBSECTION	A	TITLES
REGULATION #	BM:02-10-1002		REPOSSESSIONS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


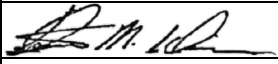
Each boat or outboard motor repossessed by a mortgagee is assessed a standard repossession fee, in addition to the title processing fee. This repossession fee is in lieu of all applicable boat or outboard motor registration taxes and registration fees. Upon payment of the repossession fee and title processing fee a repossession title will be issued, and any non-current registration will be brought current for no additional fee. The repossession registration will reflect an expiration corresponding with the current boat/outboard motor registration year period.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	11	BOATS AND MOTORS	SUBSECTION	A	REGISTRATION TAX
REGULATION #	BM:02-11-1100		GENERAL PROVISIONS		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


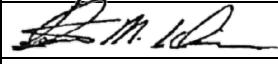
- A. Date due; penalty. Registration tax, as levied by Section 504 of Legislative Act # 18-02, is due at the time of transfer of legal ownership or possession of a boat or a motor and must be paid within thirty (30) days of such date. After the thirtieth (30th) day, a penalty is to be collected in addition to the tax due. A daily penalty will accrue until the tax is paid. However, the penalty is not to exceed the amount of the tax due.
- B. Determination of total delivered price. Total Delivered Price, for registration tax purposes, is the Factory Delivered Price or Port of Entry Price, plus the value of any extra or optional equipment and accessories physically attached to the Boat or Motor at the time of sale.
- C. Rate on sale of new boat or motor by dealer. A new boat or motor sold for the first time will always be assessed the first year rate, regardless of the model year. Should the same boat or motor be resold during the same year, the second year rate would apply.
- D. Rates generally; determination of model year. In all other cases, the correct registration rate is based on the model year and the year in which the title is assigned. In determining the number of years, include the model year, year of assignment, and each year in between.
- E. Exemptions. Certain transactions and transfers of title, as enumerated in Section MV: 01-4-401 of the Motor Vehicle Rules and Regulations Manual, are exempt from the registration tax.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	12	BOATS AND MOTORS	SUBSECTION	A	PENALTIES
REGULATION #	BM:02-12-1200		PENALTY ON ORIGINAL REGISTRATION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				


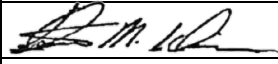
New boats and/or motors must be registered within thirty (30) days from the date of assignment on the MSO or Bill of Sale. If not, a registered within thirty (30) days, Twenty –five Cents (\$.25) per day penalty is due. However, the penalty will never exceed two (2) times the registration fee.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	12	BOATS AND MOTORS	SUBSECTION	A	PENALTIES
REGULATION #	BM:02-12-1201		PENALTY ON RENEWAL REGISTRATION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

Boat and motor registrations expire June 30 of each year. The month of July is a grace period. On August 1, the penalty of Twenty-five Cents (\$.25) per day begins for a period of three (3) months, (August, September and October). On November 1, a Twenty-five Dollar (\$25.00) penalty is due. However, the penalty on a renewal will never be more than the regular renewal fee.

		CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS			
CHAPTER	12	BOATS AND MOTORS	SUBSECTION	A	PENALTIES
REGULATION #	BM:02-12-1202		PENALTY ON REGISTRATION		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

This tax is due within thirty (30) days from the date of assignment on the MSO or Certificate of Title. If not, a penalty of Twenty-five Cents (\$.25) per day will be collected in addition to the tax due, but cannot exceed the original amount due.

 CHEROKEE NATION TAX COMMISSION BOATS AND MOTORS RULES AND REGULATIONS					
CHAPTER	13	BOATS AND MOTORS	SUBSECTION	A	AFFIDAVITS AND FORMS
REGULATION #	BM:02-13-1300		FREQUENTLY USED FORM AND PROCEDURES GENERALLY		
APPROVED BY:			DATE:	JANUARY 08, 2021	
EFFECTIVE DATE:	JANUARY 08, 2021		SUPERCEDES MATERIAL DATED:	OCTOBER 01, 2013	
AUTHORITY:	Title 68 Revenue & Taxation; Boat and Motor Licensing and Tax				

A. Proof of ownership (CNTC Form BM 21-01).

The Ownership Affidavit may be used in conjunction with proof of purchase to convey ownership in lieu of a Cherokee Nation Certificate of Title when a buyer did not receive a Cherokee Nation Certificate of Title from the record owner. This form is also used if an applicant is bringing a boat and/or motor in from another state or territory where title/registration is not required.

An applicant using an Ownership Affidavit must present proof of purchase, including:

1. Complete description of the boat/motor, to include the year, make, and the complete hull identification number/serial number;
2. Seller's notarized signature;
3. Buyer's name and address; and
4. Date of sale (not the notary date).

All ownership affidavits must be approved by the Motor Vehicle Division of the Cherokee Nation Tax Commission.

B. Lost/assigned title (CNTC Form 29-01).

A lost/assigned form is used to transfer a title when the assigned title has been lost and the previous owner is unavailable to provide a duplicate title. It is to show the same information as shown on the reverse side of the lost assigned title. The completed form is acceptable only when accompanied by proof of ownership, such as a notarized Bill of Sale, Sales Contract and lien filing or cancelled check showing the HIN or Serial number of the Boat or Motor.

C. Duplicate title (CNTC Form 02-01)

When the owner of record has lost a title, an application for a duplicate certificate of title (CNTC Form 02-01) should be completed and submitted to a Motor License Agent or to the Commission.

D. Replacement decal (CNTC Form 32-01). A replacement decal form is used to replace a lost, stolen, or mutilated boat or outboard motor decal.