

CHEROKEE COUNCIL HOUSE
CHEROKEE, NORTH CAROLINA

Date: _____

ORDINANCE NO. _____ (2025)

*An ordinance to amend C.C. Sections 105.1, 105-31 and 105-33 to increase
the Tribal levy rate and short-term rental privilege tax rate.*

WHEREAS, Cherokee Code (C.C.) Section 105.1 imposes a Tribal levy on all retail sales of goods or merchandise on Tribal land, and the current levy rate is 7.5%; and

WHEREAS, C.C. Section 105-30 imposes a short-term rental privilege tax on operators of hotels, motels, tourist homes, tourist camps, campgrounds, rental cabins, and similar type businesses; and

WHEREAS, currently C.C. § 105-31 imposes a four percent (4%) tax on the sales price for each room for every day or night it the room is rented, and C.C. § 105-33 requires the Tribe to allocate the collected funds to various Tribal programs; and

WHEREAS, the levy rate has not been adjusted since 2011 (Ordinance No. 785 (2011)) and the the short-term rental privilege tax rate has not been adjusted since 2018 (Ordinance No. 59 (2018)) and is substantially below the rate imposed by surrounding destination communities; and

WHEREAS, the levy rate and the short-term rental privilege tax rate should be increased, and the allocation expressed in C.C. Section 105-33 for the short-term rental privilege tax should be amended to give the Tribe more flexibility in how those revenues are used.

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. Section 105.1, Section 105-31 and Section 105-33 shall be amended to read as follows:

Sec. 105-1. - Tribal Levy imposed.

The Levy which may be imposed under this article is limited to a tax at the rate of ~~seven and one-half~~ nine (9%) percent of:

- (a) All retail sales of goods or merchandise by persons or firms trading or conducting business on the Cherokee Indian Reservation; and