



How to Read the State Profile Pages

1. [Areas of Law] This indicates what areas of law a state uses to regulate tobacco sales on tribal lands. “Compacts” refers to laws addressing the formation and content of compacts or tax agreements. “Tribal Sales and Taxation” refers to laws addressing the sale and taxation of tobacco on tribal lands to non-tribal consumers, and the laws that surround the distribution of tobacco products to tribal distributors or retailers prior to its ultimate sale on-reservation.

2. [Law Application] This indicates whether or not the areas of law a state addresses are specifically applied to cigarettes and/or OTP.

3. [Table: Overview of State Laws] This table indicates whether or not the laws relating to state-tribal compacts are tobacco-specific, take precedence over existing state law in the areas addressed by both, and whether or not states are limited as to with whom they may compact.

4. [Compact Provisions] This indicates whether or not a state specifies what kind of provisions a state-tribal compact should or can include.

5. [Table: Suggested or Required Compact Provisions] This table shows whether provisions covering specific areas of tobacco sales distribution are recommended or required for parties forming compacts with the state.

6. [Duration of Compact] This indicates the specific time frame, if any, that a state’s tribal compacts may remain in place before renewal is required.

7. [Tax Rate for Non-Compacting Tribes] This indicates what, if any, tobacco tax rate exists for tribes that have not negotiated a compact with the state.

Oklahoma

1 Compacts Tribal Sales and Taxation

2 Laws explicitly apply to: Cigarettes OTP Yes Blank No -- Not Applicable/Addressed

Tribal Compacts – 2015

3 **Overview of State Laws**

Compacts specific to tobacco sales?	
Compacts take precedence over existing state laws governing area?	
Limits to which tribes are authorized to compact with state?	

4 State requires/suggests specific provisions within tobacco compacts? Yes No N/A

5 **Suggested or Required Compact Provisions**

Stamping Requirements	
Recordkeeping	
Purchases Must Be Made From Licensed or Authorized Parties	
Duration or Length Of Contract	
Tax Rate	
Distribution of Funds	
Waiver of Sovereign Immunity	
Tax or Fee-Generated Revenue Sharing/Collection	
Enforcement	
Amount of Refund for Taxes Paid by Tribal Consumers	
Minimum Selling Price	

6 Duration of Compact: XXXXX | 7 Tobacco Tax Rate for Non-Compacting Tribes: XXXXX

8. [Table: Tax-Exempt Status Limited To] This table indicates which types of tribes a state specifically indicates are exempt from tobacco taxation.

9. [Tax-Exempt Tribes Identified by State] This lists any tribe that a state has specifically identified by name as a tax-exempt group for purposes of tobacco sales.

10. [Tobacco Sales Laws Directed at Specific Tribe?] This indicates whether a state has codified tobacco laws directed at a specific tribe.

11. [Which Tribe(s)?] Where a state has codified laws directed at specific tribes, this lists the applicable tribes.

12. [Table: Which Types of Tobacco Require Stamps] This table indicates the types of tobacco products sold on-reservation that require tax stamps.

13. [Table: Stamp Types Required for Tribal Sales] This indicates which types of tax stamps a state uses, if any, for some or all tribal tobacco sales.

14. [Table: How State Regulates Taxation of Tobacco Sold on Tribal Lands] This table indicates which types of tax strategies are utilized by a state with regards to tobacco sold on tribal lands.

15. [Pre-Payment of Taxes] This indicates whether or not a state requires tribal vendors to pre-pay state excise taxes on any tobacco products purchased for sale on tribal lands.

16. [Other Description] This describes “other” scenarios, if any, for which a state may require pre-payment of state excise taxes by tribal vendors.

17. [Coupon System for Quota] This indicates a state’s use of a coupon or voucher system to implement and enforce an existing quota or allotment system, wherein tribes receive vouchers that allow for the purchase of tax-free tobacco products.

Selected State Tribal Tobacco Laws as of January 1, 2015 Oklahoma

Tribal Sales – 2015

8 Exempt Status Limited To:

Specific, Listed Tribes	
Federally-Recognized Tribes	
Qualified/Authorized Tribes	
State-Recognized Tribes	

9 Tax-Exempt Tribes Identified by State:

- XXXXX

10 Tobacco sales laws directed at specific tribes?

No N/A

11 Which tribes? XXXX

12 Which Types of Tobacco Require Stamps?

Products Sold On Tribal Land	
Those Sold To Tribes Without Agreements	
Those Sold To Nonmembers	
Those Sold To Other Parties Not Otherwise Tax-Exempt	
None/Silent	

13 Stamp Types Required for Tribal Sales:

State Excise Stamp	
Stamp Specific to Tribe	
Generic Tribal Stamp	
Generic Agreement Stamp	
Generic Exemption Stamp	
Silent As to Stamp Type	

Tribal Taxation – 2015

14 State Regulates Taxation of Tobacco Sold on Tribal Land:

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	
State Tax Waived If Tribal Tax Is Same or Greater	
State Limits Tribal Access to Tax-Exempt Products (Quota)	
State Requires Tax Pre-Payment	

15 Requires Pre-Payment of Taxes on: All Products Excess of Quota None Other

Other: XXXX **16**

17 Utilizes Coupon System to Implement Quota: Yes No N/A