

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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HOUSE BILL 912

Short Title: Exclusive Taxing Authority of Cherokee. (Public)

Sponsors: Representatives West, Hager, Saine, and Brawley (Primary Sponsors).  
*For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.*

Referred to: Finance.

April 20, 2015

A BILL TO BE ENTITLED

AN ACT TO RECOGNIZE THE EXCLUSIVE AUTHORITY OF THE EASTERN BAND OF  
CHEROKEE INDIANS TO LEVY TAXES WITHIN THEIR JURISDICTION.

The General Assembly of North Carolina enacts:

**SECTION 1.** Article 1 of Chapter 105 of the General Statutes is amended by  
adding a new section to read:

**"§ 105-1.2. Exclusive taxing authority of Cherokee Indians.**

The State recognizes the exclusive authority of the Eastern Band of Cherokee Indians to  
levy taxes within its jurisdiction, comprised of the Qualla Boundary and any other land held in  
trust by the United States for the benefit of the Eastern Band of Cherokee Indians."

**SECTION 2.** This act is effective when it becomes law.

