

LEGISLATION SUMMARY SHEET

TRACKING NO. 0181-21

DATE: August 18, 2021

TITLE OF LEGISLATION: AN ACTION RELATING TO THE NAABIK'IYATI' COMMITTEE; CONFIRMING THE NAVAJO NATION PRESIDENT'S APPOINTMENT OF SHANA BAREHAND TO SERVE AS A MEMBER OF THE NAVAJO TAX COMMISSION

PURPOSE OF THIS LEGISLATION: to confirm the President's appointment of Shana Barehand to the Navajo Tax Commission.

21-307-1

PROPOSED STANDING COMMITTEE RESOLUTION
24th NAVAJO NATION COUNCIL - Third Year, 2021

INTRODUCED BY



(Sponsor)

TRACKING NO. 0181-21

AN ACTION

RELATING TO THE NAABIK'IYATI' COMMITTEE; CONFIRMING THE
NAVAJO NATION PRESIDENT'S APPOINTMENT OF SHANA BAREHAND
TO SERVE AS A MEMBER OF THE NAVAJO TAX COMMISSION

SECTION ONE. AUTHORITY

- (A) Pursuant to 2 N.N.C. §3352(B), the President of the Navajo Nation has the authority to appoint members of the Navajo Tax Commission.
- (B) The Naabik'iyáti' Committee is a standing committee of the Navajo Nation Council and is empowered to give final confirmation of the Navajo Nation President's appointments to boards, commissions, and colleges, unless otherwise provided by law. 2 N.N.C. §700(A) and §701(A)(1).

SECTION TWO. FINDINGS

- (A) The Navajo Tax Commission is established under the Executive Branch of the Navajo Nation Government. 2 N.N.C. §3351.
- (B) The Navajo Tax Commission consists of five (5) members, at least three (3) of whom shall be enrolled Navajo Nation members. 2 N.N.C. §3352(A).
- (C) Pursuant to 2 N.N.C. §3352(B), the President of the Navajo Nation shall, at the times required under Subsection (C) and (E), nominate a person qualified by virtue of education, experience, or office, and upon confirmation by the Government Services

1 Committee of the Navajo Nation Council, such person shall be appointed to serve a
2 term as a commissioner of the Navajo Tax Commission. Pursuant to Navajo Nation
3 Council Resolution No. CO-45-12, the “Government Services Committee” now means
4 the Naabik’íyáti’ Committee.

5 (D) Pursuant to 2 N.N.C. §3352(C), the terms of office of commissioners shall be five (5)
6 years; provided however, that in order to stagger the expiration of terms of office,
7 March 31 of each year shall be the common anniversary date.

8 (E) Pursuant to 2 N.N.C. §3352(D), a commissioner shall be removed only for cause by
9 the President of the Navajo Nation and upon ratification by the Naabik’íyáti’
10 Committee of the Navajo Nation Council; provided that the person so removed may
11 then appeal his/her removal to the Supreme Court of the Navajo Nation. For the
12 purposes of this Subsection, “cause” means:

- 13 1. Incapacity. Physical or mental incapacity where such incapacity extends or is
14 expected to extend longer than six months.
- 15 2. Nonfeasance. Failure to perform the duties of office, including, but not limited to,
16 repeated and unexcused failure to attend the meetings and other official functions of
17 the Commission.
- 18 3. Ex parte violation. Participation in ex parte consultation with any representative of a
19 taxpayer who is an appellant in a dispute before or with the Commission.
- 20 4. Certain other acts. Any act that is a felony in the jurisdiction where committed, or
21 any act involving moral turpitude that is a misdemeanor in the jurisdiction where
22 committed.
- 23 5. A vacancy in the Commission, whether caused by death, removal, or resignation
24 shall be filled by an interim appointment to complete the vacated term made in
25 accordance with this Section.

26 (F) By letter dated May 28, 2021, the President of the Navajo Nation appointed Shana
27 Barehand to serve on the Navajo Tax Commission. Letter attached as **Exhibit A**.

28 (G) Ms. Barehand’s letter of interest and resume are attached as **Exhibit B** and **Exhibit C**.
29
30

1 **SECTION THREE. CONFIRMATION**

2 Pursuant to 2 N.N.C. §3352(B), the Naabik'iyáti' Committee hereby confirms the
3 appointment of Shana Barehand to serve on the Navajo Tax Commission for a term of five
4 (5) years beginning as of April 1, 2020 and ending on March 31, 2025.

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



May 28, 2021

Shana Barehand

Tumwater, WA 98501

RE: Appointment to Navajo Tax Commission

Dear Ms. Barehand,

Thank you for your interest to serve on the Navajo Tax Commission. Your past service on the Navajo Tax Commission, along with your experience with the State Department of Revenue, provide the expertise the Office of Navajo Tax Commission will need to guide them in the future. Your contribution to the Navajo Tax Commission is appreciated and I am grateful you are able to continue serving.

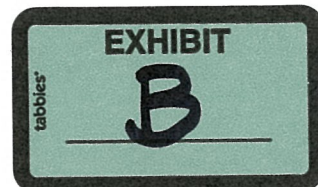
I am pleased to reappoint you to the Navajo Tax Commission. As you are aware, all nominations are subject to confirmation by the Naabik'íyáti' Committee of the Navajo Nation Council.

Thank you for your willingness to serve.

Sincerely,

A handwritten signature in black ink, appearing to read "Jonathan Nez".

Jonathan Nez, President
THE NAVAJO NATION



Shana Greenberg Barehand

Tumwater, WA 98501

President Johnathan Nez
Navajo Nation
P.O. Box 7440
Window Rock, Arizona 86515

January 21, 2020

Greetings President Nez:

I respectfully submit this letter of interest for my re appointment to the Navajo Tax Commission. I am Mono from California and I recently serve as the Tribal Liaison at the Washington State Department of Revenue. I have over twenty years of experience as an Indian Law attorney and even more experience working with tribes and tribal programs. Three of my children are Navajo citizens and my husband's family is from Chinle. I have a great respect for the Navajo Nation and I believe it has been a role model for all tribes. I would consider it a great honor to continue to serve the Navajo people.

For nine years I have worked in the area of tax policy and administration while with the Washington State Department of Revenue. Taxation, which is essentially law based on economic theory, when combined with Indian law, can become complicated. I am one of a handful of Native professionals with expert knowledge and real-world experience in the area of taxation. I am capable of seeing past the complexity, to provide consistent and fair answers and effective counsel for tax questions that are presented. I work for one of the most efficient state tax departments in the nation. It has won national awards for innovation and efficient tax administration. I would like to share my knowledge and experience from this Department with the Navajo Tax Commission and its Administration.

As part of my job, I kept apprised of current developments in tax policy and federal law. With this knowledge, I advised the Director and Governor on how to interpret Federal law or create policy that accurately reflects the law. These were often politically sensitive decisions, because nobody likes taxes.

Tax is a difficult area in which to work. One must constantly weigh the needs of the government and the burden on the taxpayer. One must consider its effect on the tribal economy, and look for ways to achieve the best compliance. My tax administrative experience will help guide the Navajo Tax Commission in achieving its goals. I think that my experience combined with the experience of the other Commissioners would assist the Commission in creating a fair and balanced tax system.

In closing, I would like to reiterate my great respect for the Navajo Nation, which probably has the most sophisticated tribal government in the Nation. I am familiar with Navajo Nation's government and some of the professionals who serve in this administration. I also have a strong tie to the Nation, through my children, in laws and the great law school in which I graduated. I would consider it a great honor to serve the citizens of your Nation. Thank you for your consideration.

With Respect and Warm Regards,

Shana Greenberg Barehand



Shana Barehand

Phone: () WA 98501
Email: @gmail.com

Work History

Business Diversity and Marketing Manager Department of Enterprise Services

Oct. 2019 - Present

- I lead the Procurement Inclusion and Equity Program (PIE) which leads the state's effort to procure more goods and services from small and diverse businesses.
- Drafted and currently implementing a strategic plan to address the historic inequities in state public spending.
- Developed measures in both data and behavioral changes that will allow DES to assess the success of the PIE Program.
- Created an office of three, almost four, by assessing the need, drafting position descriptions, recruiting, hiring, and creating expectations that align with their PD and the needs of the program.
- Work with procurement leaders across the state and with the OMWBE subcabinet and advisory board to affect change in procurement practices.
- Work with procurement equity leaders across the nation to share knowledge, in particular best practices.

Senior Tribal Attorney Kalispel Tribe of Indians

Sept 2018-June 2019
Olympia/Spokane, WA

- Negotiated and drafted contracts, leases, letters of Intent, intergovernmental and other agreements on behalf of the Tribe.
- Negotiated and developed economic development projects.
- Advised various Tribal departments on a variety of legal and operational issues including taxes, business and fiscal matters, policy creation, and governmental program compliance.
- Litigated on behalf of the Tribe.
- Drafted, enacted and implemented Tribal laws.

Senior Tribal Advisor/Tribal Liaison WMS-3(federal equiv. SES) 2018

Jan.2010-Sept.

Washington State Department of Revenue

Olympia, WA

- Strategically lead the Department's statewide relationship with tribes, tribal citizens and tribal organizations utilizing knowledge and expertise in Indian law, tribal relations and personal connections with tribal leaders.
- Led compact negotiations and consultations with tribes on behalf of the Governor and Director.

- Served as the Senior Policy Advisor to the Department and Governor on tribal/state tax issues. Provided briefings, issued analysis, and advised, particularly in areas where there was no clear precedent or where competing policy grounds may made matters especially complex or difficult.
- Served as the primary contact for all tribal related issues and coordinated responses to all tribal related inquiries.
- Represented and spoke on behalf of the Department at local and national tribal events.
- Developed outreach material and conducted outreach sessions on tax issues.
- Led the Department's Tribal Affairs team of 21 senior staff and managers from across the agency who met monthly and assisted in implementing the Tribal program.
- Reviewed, drafted and analyzed legislation for the Department.
- Reviewed rules, policies and excise tax advisories for potential tribal impacts and issues.

Senior Attorney and Tribal Program Manager-GS- 0905 -15/4
Federal Communications Commission

Mar 2006 – Jan 2010
Washington, DC

- Strategically created and lead the National Tribal Telecommunication Program.
- Assisted telecommunication providers in navigating the National Environmental Policy Act and the National Historic Preservation Act as they sited cell towers on Tribal land.
- Assisted in drafting the National Broad Band Plan.
- Represented the FCC and spoke at national tribal meetings and conferences such as National Congress of American Indians, United South Eastern Tribes, and Affiliated Tribes of Northwest Indians.
- Used knowledge of telecommunications laws, regulations and policies to educate tribes in obtaining telecommunications service for tribal areas. Assisted 31 tribes in attaining low power radio stations for their tribal areas.
- Planned and implemented National Tribal Telecommunications workshops, including negotiating for site locations, developing agendas, securing speakers, and working with local tribes in the area of the workshop site.
- Assisted FCC in drafting and reviewing telecommunications regulations and policies for appropriate inclusion of tribes.
- Taught Indian law, policy, and culture to FCC staff.
- Coordinated with all FCC Bureaus to ensure that tribes are included in all FCC programs per the Tribal Policy.
- Advised FCC commissioners and managers on telecommunication issues that are important and relevant to tribes, including potential solutions.
- Responded to Congressional inquiries regarding tribal telecommunications.
- Documented and created reports demonstrating outcomes and successes of programs and outreach efforts.

Senior Enforcement Attorney, Tribal Liaison-GS 0905 14/4

June 1997- Mar 2006

- Negotiated and drafted multi-agency and tribal Memorandums of Understanding regarding sharing enforcement responsibilities and resources. Identified and implemented processes that increased the efficient use of resources. For example, I developed and implemented "audit agreements" allowing the regulated community to benefit from conducting its own compliance audit.
- Managed multi-agency enforcement cases including coordinating national meetings with enforcement teams and other federal agencies such as HUD and DOJ to develop and prosecute joint cases.
- Wrote rules under the Toxics Substance Control Act (TSCA). Created inspection and enforcement guidance documents, including a penalty structure, model subpoenas, complaints and settlement documents. Created the guidance document, which interprets the state/tribal requirements for obtaining EPA authorization and funding to enforce and implement its own lead-based paint program in lieu of EPA. Worked with states and tribes to develop codes and rules in order to obtain program authorization. Maintained national oversight of the state/tribal authorized enforcement programs.
- Developed and maintained enforcement programs and enforced toxic chemical, pesticide laws and the community right-to-know laws. Conducted the investigation of the enforcement of said laws including doing fieldwork such as interviewing witnesses and compiling evidence and managing the case file. Managed the administrative enforcement of said laws by presenting evidence, drafting and filing enforcement documents such as complaints, motions and preparing correspondences.
- Negotiated, settled and drafted complex settlement documents that require violators to complete projects that were beneficial to the public and the environment.
- Responded to inquiries from the regulated community, Congress and public information requests.
- Developed and implemented initiatives to address toxic and pesticide issues in Indian Country, including coordinating tribal workgroups, and training EPA employees to work effectively with tribal governments.
- Worked with tribes to develop environmental enforcement programs in order to receive delegated programs and funding.
- Participated in Indian Law workgroup, Tribal Pesticides Program Committee and Tribal Enforcement workgroup.
- Developed the Working Effectively with Tribal Governments Training for the EPA, and conducted the training nationwide for all EPA regions and offices.

- Participated in the budgeting process to ensure that diversity projects and enforcement initiatives were funded. Drafted purchasing documents and contracting documents to obtain contract presenters, summer interns and purchasing of supplies for presentations.
- Led EPA diversity initiatives by developing and implementing American Indian recruitment and retention document for EPA and by working with the Administrator's office to create a position and secure a highly qualified full-time American Indian outreach employee. Taught basic Indian law principles to EPA staff and summer law clerks, conducted briefings with senior managers; participated in senior manager's human resource meeting, coordinate American Indian education and cultural events for the Agency.

Law Clerk

May 1992 - August 1993

California Indian Legal Services, Escondido, CA

- Worked for a legal aid foundation serving the American Indian/Alaska Native (AI/AN) community.
- Conducted intakes, provided advice and services for clients. Drafted wills, demand letters and other legal documents. Wrote memos and researched various topics ranging from property law to Indian law.

Education

Arizona State University, College of Law

Juris Doctorate, 1994

- Leadership: President, 1990 ASU Native American Law Students Association
President, 1991 National Native American Law Students Association
Co-founder, 1992, Indian Law Moot Court Competition

California State University Long Beach

Bachelor of Arts, 1990

- Major: Psychology
- Minor: Anthropology
- Master: Cultural Anthropology

Job Related

Professional Memberships: Society of American Indian Government Employees, National Native American Bar Association, American Bar Association, Virginia State Bar, and Washington State Bar

Job Related Training: Sharpening my skills and learning is important to me and I have taken too many classes to list. The classes range from strategic planning, to building effective teams.

Job Related Skills and Knowledge:

- Procurement and Contracts Law, Indian Law, Business Law, Administrative Law, Family Law, Tax Law, Environmental Law, and Telecommunication's Law.
- Tribal structures, courts, culture and community.

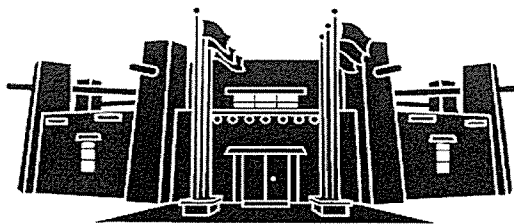
- Spanish: read, write and speak proficiently.
- Certified Mediator.

Community Service:

- 2001 - 2013 Treasurer/ Founder, Society of American Indian Government Employees.
- 2003 – 2011: Treasurer, National Native American Bar Association.
- 2007 – 2011: American Bar Association, Commission on Racial and Ethnic Justice.
- 2009 – 2011: American Bar Association, Bar Representative to House of Delegates.
- 2012 – Present: “Native Vote.” Voter registration at Native events.
- 2013 – 2019: Volunteer, Thurston County Volunteer Legal Services.
- 2016 – Present: Co-Founder, Treasurer Wa-Ya Outdoor Institute.
- 2017 – Present: Tax Commissioner for Navajo Nation.
- 2019 – Present: Chair TumwaterHOPES Community Coalition


References

Upon Request



MEMORANDUM

TO: Hon. Delegate Edison Wauneka
Health, Education, and Human Services Committee
24th Navajo Nation Council

FROM: 
Luralene D. Tapahe, Principal Advocate
Office of Legislative Counsel

DATE: August 18, 2021

SUBJECT: **AN ACTION RELATING TO THE NAABIK'IYATI' COMMITTEE;
CONFIRMING THE NAVAJO NATION PRESIDENT'S APPOINTMENT
OF SHANA BAREHAND TO SERVE AS A MEMBER OF THE NAVAJO
TAX COMMISSION**

Per your request, the Office of Legislative Counsel has prepared the above-referenced proposed legislation and related summary sheet. Based on existing Navajo Nation law and other applicable laws, and upon review of all supporting documents submitted to OLC, this legislation as drafted is legally sufficient. However, as with any action of government, this legislation may be subject to review by the Navajo Nation courts in the event of proper legal challenge.

Please ensure that this legislation is precisely what you want. You are encouraged to review this proposed legislation to ensure that it is drafted to your satisfaction.

OLC has reviewed the appropriate standing committees' authorities to consider this legislation, based on the standing committees' powers and responsibilities set forth in Title 2 of the Navajo Nation Code. Based on its review, OLC has listed those committees in the title of this legislation. Nevertheless, the Speaker of the Navajo Nation Council may assign this legislation to committee(s) other than those shown in the title, pursuant to his authority under 2 N.N.C. §164(A)(5).

If you find this document unacceptable for any reason, please immediately contact me at the Office of Legislative Counsel (at extension 7166) and advise me of the changes you would like made to this proposed legislation. Thank you.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0181-21_

SPONSOR: Edison J. Wauneka

TITLE: An Action Relating to the Naabik'iyáti' Committee; Confirming the Navajo Nation President's Appointment of Shana Barehand to Serve as a Member of the Navajo Tax Commission

Date posted: August 26, 2021 at 1:29PM

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7586

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. §374 *et. seq.*

**THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY**

LEGISLATION NO.: 0181-21

SPONSOR: Honorable Edison J. Wauneka

TITLE: An Action Relating to the Naabik'iyáti' Committee; Confirming the Navajo Nation President's Appointment of Shana Barehand to Serve as a Member of the Navajo Tax Commission

Posted: August 26, 2021 at 1:29 PM

5 DAY Comment Period Ended: August 31, 2021

Digital Comments received:

Comments Supporting	1.) Mark C. Graham
Comments Opposing	<i>None</i>
Comments/Recommendations	<i>None</i>

VSRedhorse

**Legislative Tracking Secretary
Office of Legislative Services**

September 1, 2021 8:45 AM

Date/Time

August 30, 2021

Executive Director
Office of Legislative Services
PO Box 3390
Window Rock, AZ 86515

To whom it may concern,

I'm writing this letter in support of Navajo Nation legislation # 0181-21.

This legislation is for the confirmation of Mrs. Shana Barehand to continue to serve on the Navajo Tax Commission. The Navajo Tax Commission is a 5 member commission who provides guidance to the Office of the Navajo Tax Commission concerning the enacted tax code of the Navajo Nation, statutes and regulations.

This role is very important to the Navajo Nation. The Navajo Tax Commission are made up of individuals who provide expertise and knowledge concerning the administration of the Navajo tax statutes and regulations to the Office of the Navajo Tax Commission.

As a current active member of the Navajo Tax Commission, I know the important role that we play for the Navajo Nation and its administration of the Navajo Tax code. Furthermore, I've served on the Navajo Tax Commission with Mrs. Barehand and found her to be an invaluable asset as a fellow commissioner. Mrs. Barehand has excellent education and experience to help guide her in understanding the complex issues faced by the Commission.

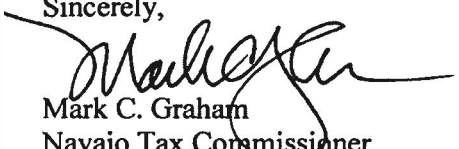
Lastly, I greatly appreciate Mrs. Barehand's willingness to continue serving on the Navajo Tax Commission. This would be Mrs. Barehand's second term on the Commission.

The Navajo Tax Commission does need to fill the vacancies within the commission and Mrs. Barehand is an excellent fit for one of those vacancies.

As such, I support this legislation and hope the Navajo Nation Council and respective oversight committees will also support this legislation.

If you have any questions, please let me know. I can be reached by phone at _____ or by email at _____

Sincerely,


Mark C. Graham
Navajo Tax Commissioner