

LEGISLATIVE SUMMARY SHEET

Tracking No. 0111-21

DATE: July 9, 2021

TITLE OF RESOLUTION: AN ACT RELATING TO THE RESOURCES AND DEVELOPMENT, LAW AND ORDER, BUDGET AND FINANCE, AND NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; AMENDING THE NAVAJO NATION SALES TAX AT 24 N.N.C. §601-§624

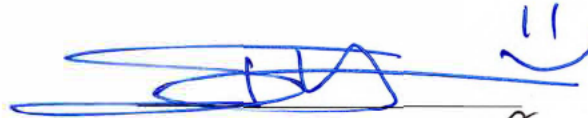
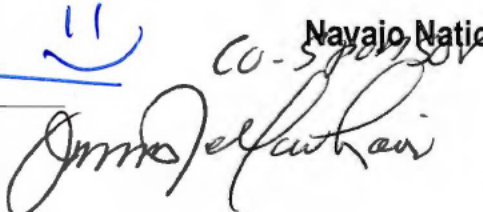
PURPOSE: The purpose of this legislation is to approve amendments to the Navajo Nation Sales Tax, as recommended by the Navajo Tax Commission.

5-DAY BILL HOLD PERIOD VRidhore
Website Posting Time/Date July 9, 2021 4:27pm
Posting End Date: July 14, 2021
Eligible for Action: July 15, 2021

Resources & Development Committee
Thence
Law & Order Committee
Thence
Budget & Finance Committee
Thence
Naabik'iyáti' Committee
Thence
Navajo Nation Council

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
24th NAVAJO NATION COUNCIL – Third Year, 2021

Introduced by:


(Prime Sponsor)  Co-Sponsor

Tracking No. 0111-21

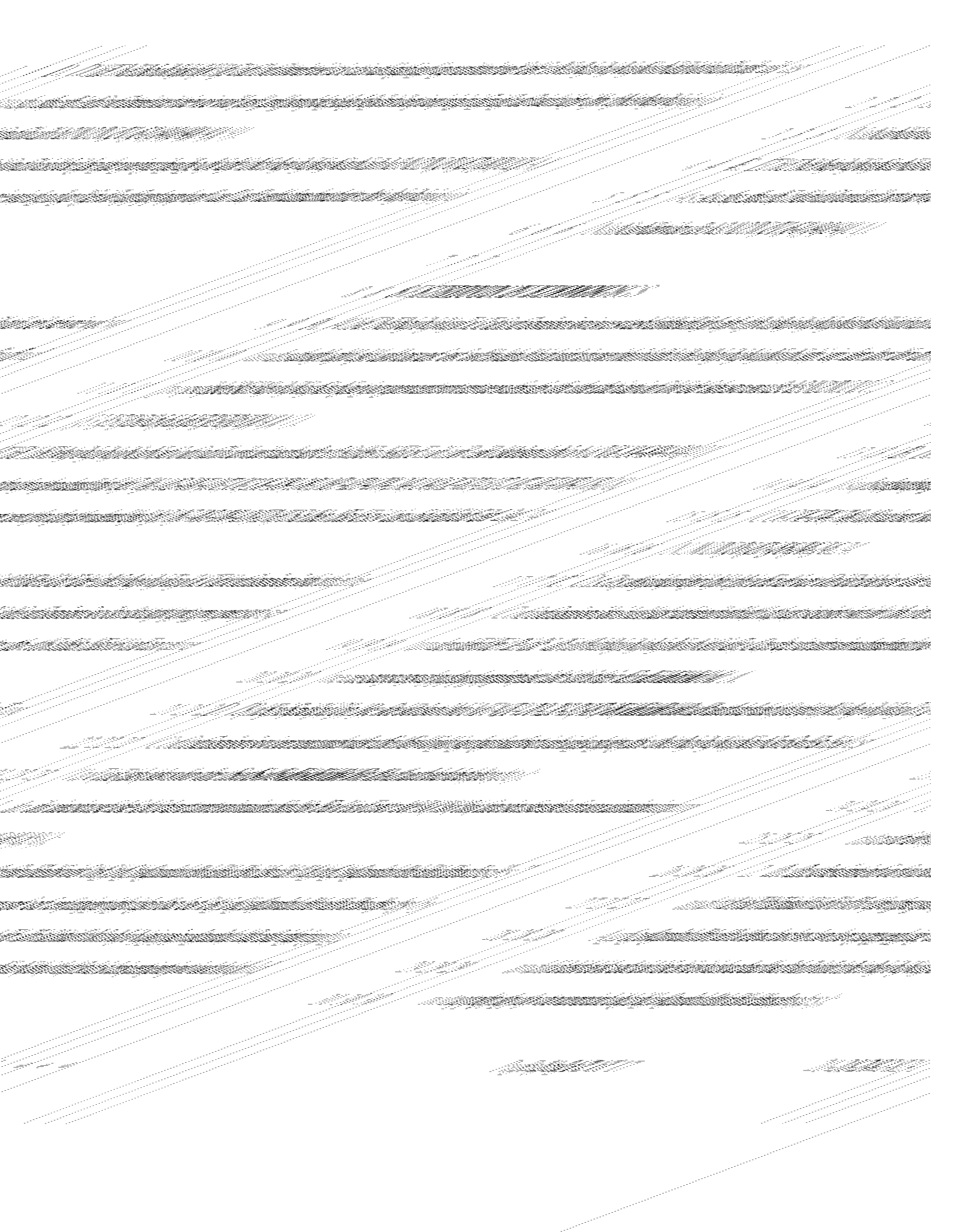
AN ACT

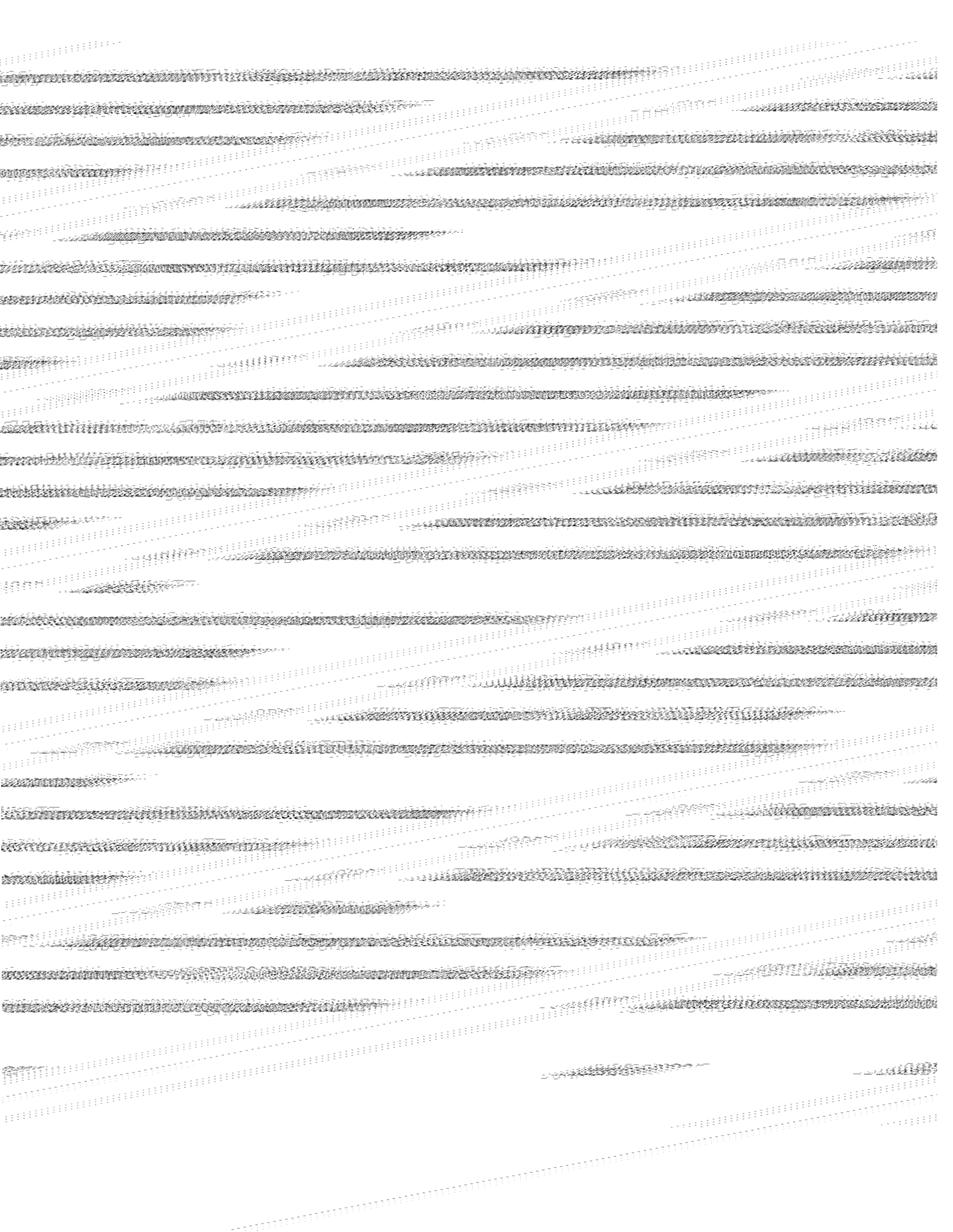
RELATING TO THE RESOURCES AND DEVELOPMENT,
LAW AND ORDER, BUDGET AND FINANCE, AND NAABIK'ÍYÁTI'
COMMITTEES, AND THE NAVAJO NATION COUNCIL; AMENDING
THE NAVAJO NATION SALES TAX AT 24 N.N.C. §601-§624

BE IT ENACTED:

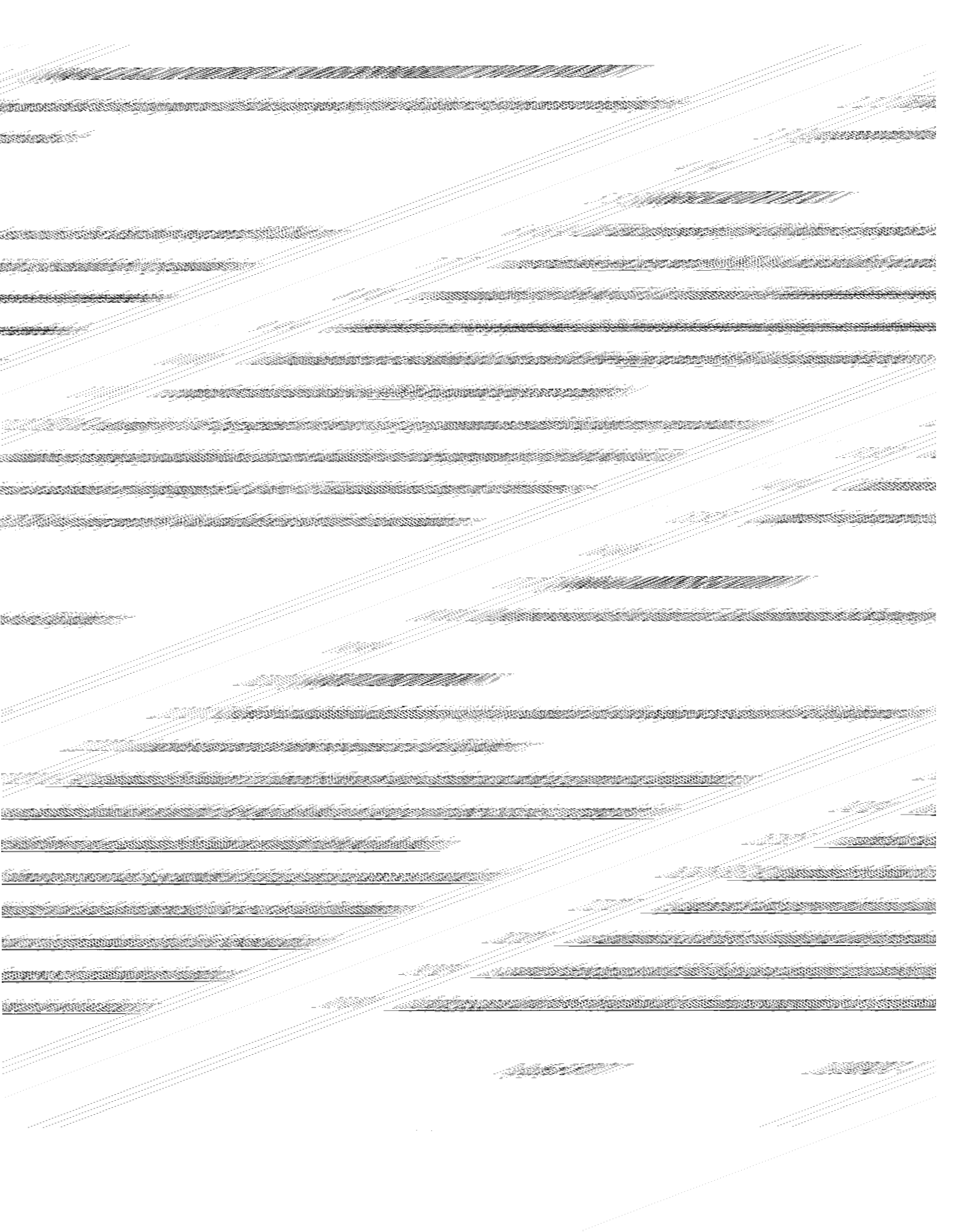
SECTION 1. AUTHORITY

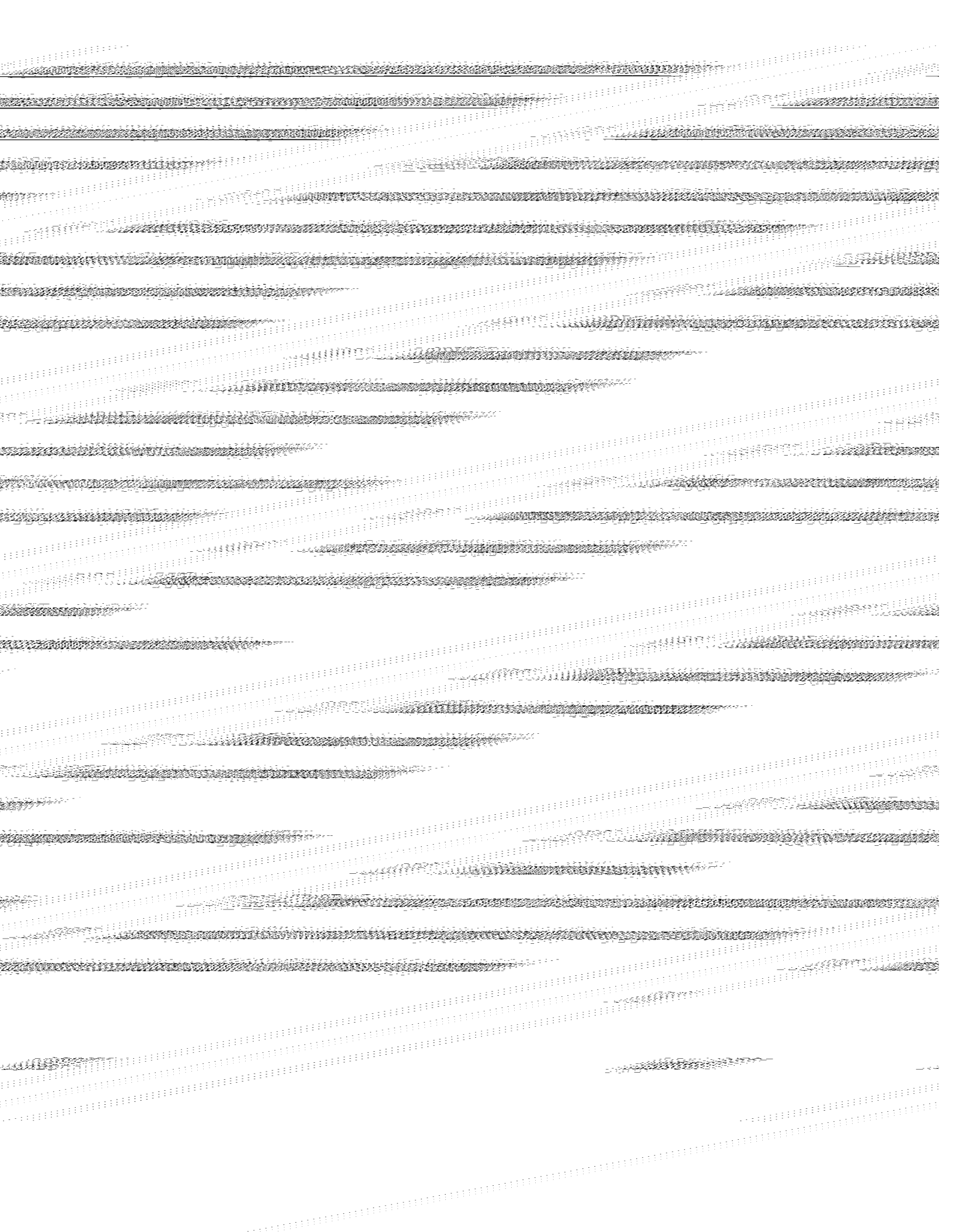
- A. The Resources and Development Committee is a standing committee of the Navajo Nation Council with the authority to review and make recommendations to the Navajo Nation Council regarding "taxation proposals affecting business or commercial activities, after consultation with the Navajo Tax Commission." 2 N.N.C. §501(B)(4)(d).
- B. The Law and Order Committee is a standing committee of the Navajo Nation Council empowered to review and make recommendations to the Navajo Nation Council regarding any proposed amendments to the Navajo Nation Code. 2 N.N.C. §601(B)(14).
- C. The Budget and Finance Committee is a standing committee of the Navajo Nation Council authorized to provide oversight regarding the Navajo Nation's budgeting, finance, taxes, and other related matters. 2 N.N.C. §300(C). The Budget and Finance Committee is also empowered to recommend to the Navajo Nation Council "resolutions designed to strengthen the fiscal and financial position of the Navajo Nation." 2 N.N.C. §300(C)(3).



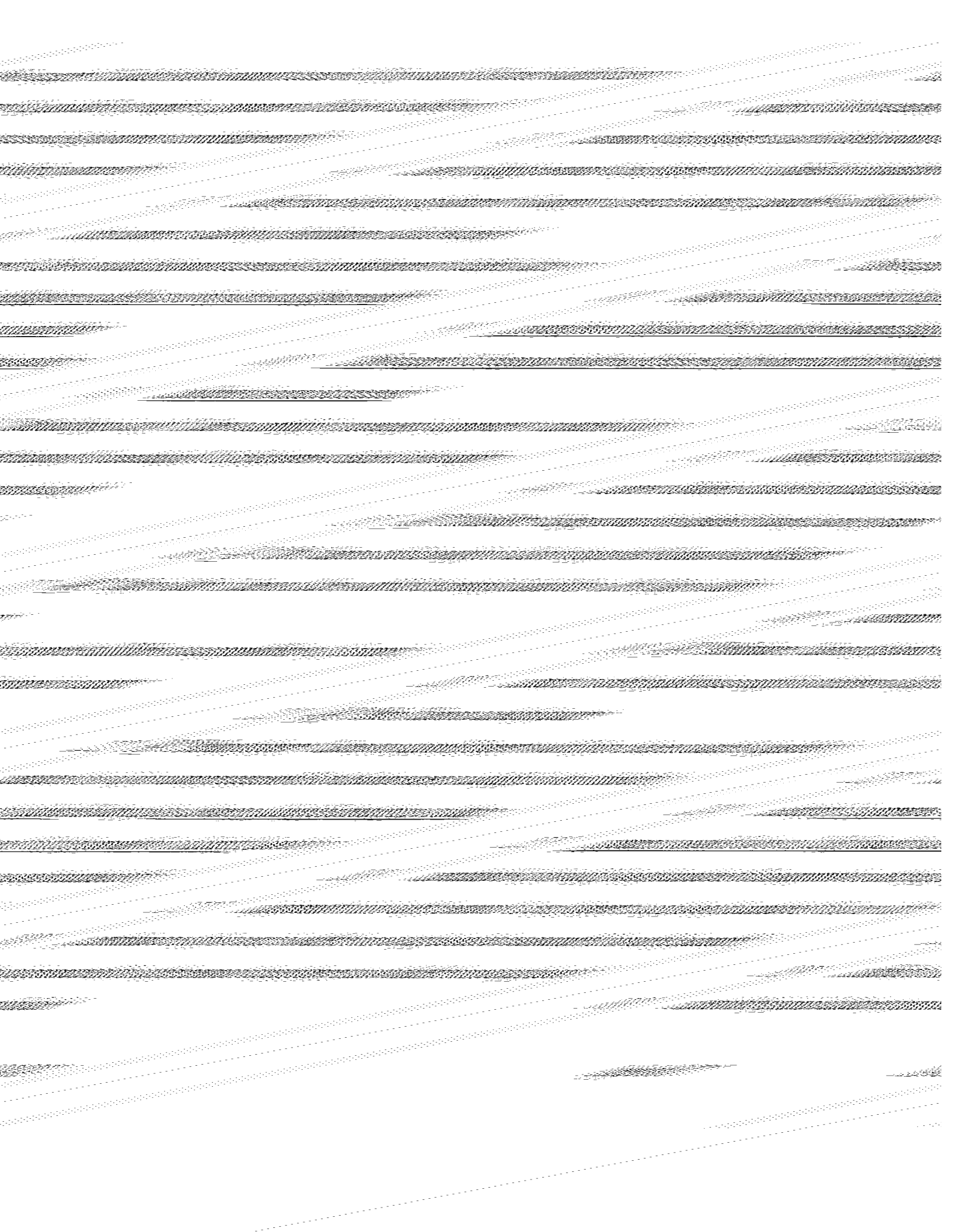








[illegible]



"The behavior properties of an organism are intelligible properties which do not have to be intelligibly determined by the human sciences, which participate in their determination only in so far as the sciences themselves have knowledge of, information on, and skills and understanding in order to be able to deal intelligibly with the organism."

[illegible]

A. A fact that includes circumstances where the fact that the person has a property is treated as secondary to the person and includes circumstances where the fact that the person has a property is treated as a fact that the person has a property.

RE RESTATEMENT of relevant cases as to transaction of gift giving is as follows: property made to be a gift for
purposes of being preserved in the hands of a particular person or persons in the ordinary course of
business is not a gift, but an interest in an asset requiring protection as commercial or individual
property and is distinguished from a gift for all sale.

"Subpoena for material" does not include subpoena for officer's notes.

~~"State failed to establish that defendant had knowledge of defendant's pregnancy prior to defendant's abortion by the defendant or a doctor who is licensed as a physician or the agent of defendant's physician."~~

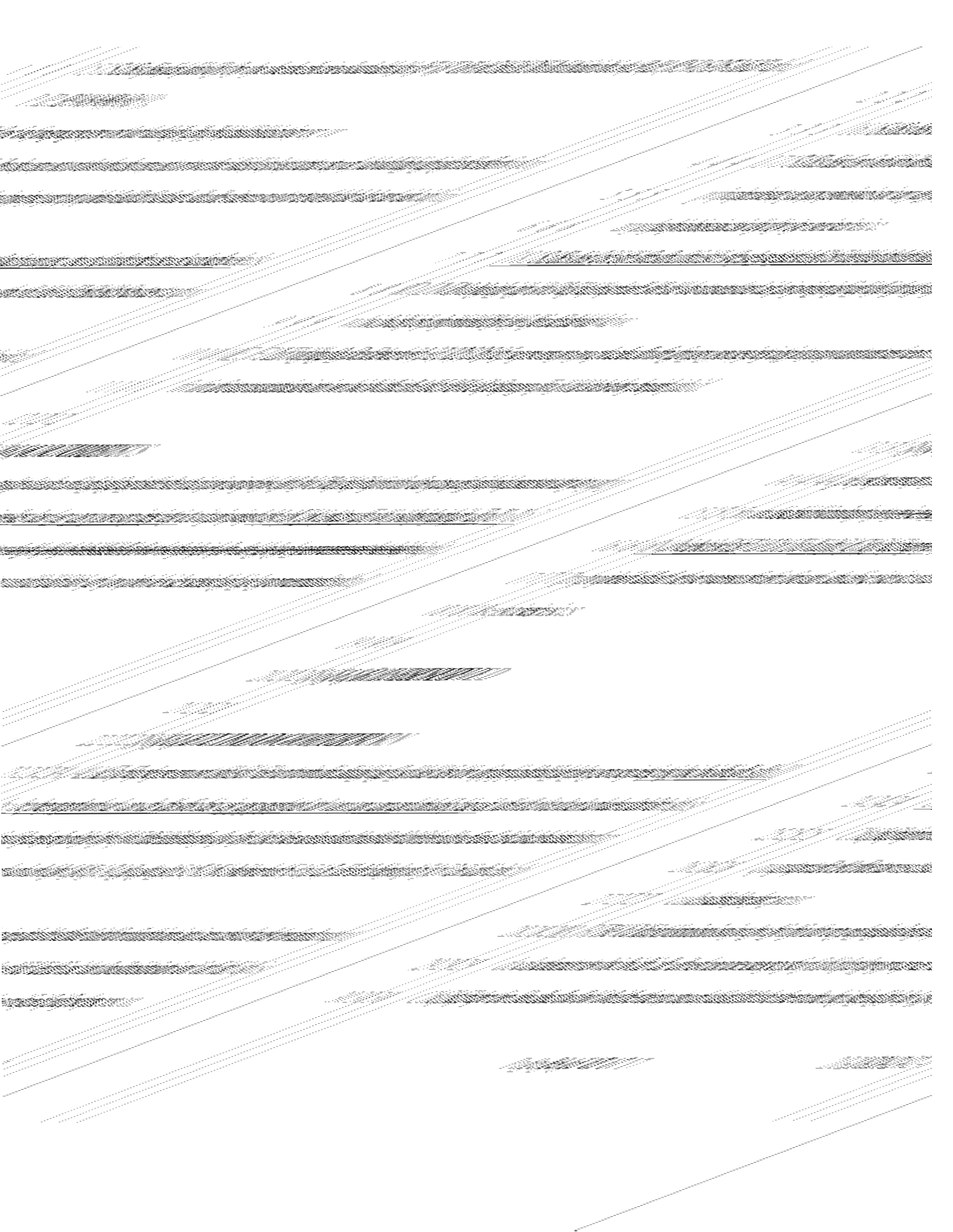
"Said third order shall not include a claim of maintaining or asserting priority for purposes of or of further prosecuting a claim in the foreign or other non-prosecution or industrial situation processes.

[illegible]

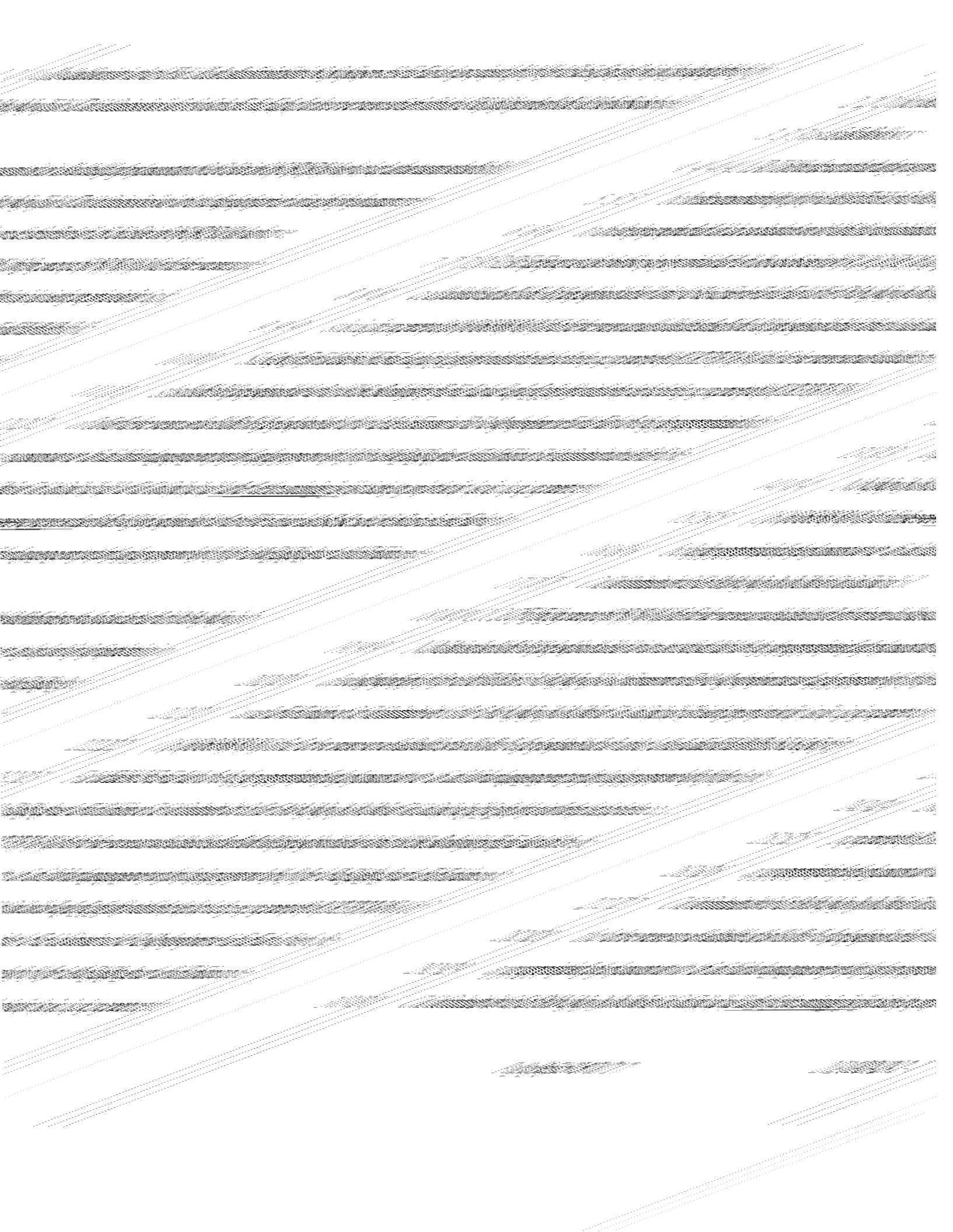
seeds that are not in proportion to the seed bank and indicated with the above-mentioned indicators.













1 **§624. REPEALS**

2 All laws or parts of laws (or attachments thereto) which are inconsistent with the provisions of
3 this Chapter are hereby repealed, including, without limitation, any law purporting to waive any
4 right of taxation by the Navajo Nation.

5 -----

6 The Office of the Navajo Tax Commission is authorized to prepare a final, clean version of the
7 Sales Tax as amended herein, with no stricken or underlined wording shown.

8
9 **SECTION 4. EFFECTIVE DATE**

10 This Act shall be effective upon its approval pursuant to 2 N.N.C. §221(B).

11
12 **SECTION 5. CODIFICATION**

13 The provisions of this Act that amend the Navajo Nation Code shall be codified by the Office
14 of Legislative Counsel. The Office of Legislative Counsel shall incorporate such amended
15 provisions in the next codification of the Navajo Nation Code.

16
17 **SECTION 6. SAVINGS CLAUSE**

18 If any provision of this Act is determined invalid by the Supreme Court of the Navajo Nation,
19 or by any District Court of the Navajo Nation without appeal to the Navajo Nation Supreme
20 Court, the portions of this Act not determined invalid shall remain as the law of the Navajo
21 Nation.

Exhibit A

THE NAVAJO NATION

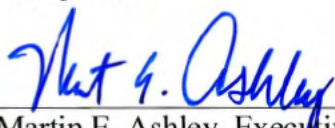
JONATHAN NEZ | **PRESIDENT**

MYRON LIZER | **VICE PRESIDENT**



MEMORANDUM

TO: Honorable Jaime Henio, Chairman
Budget and Finance Committee
Navajo Nation Council

FROM: 
Martin E. Ashley, Executive Director
Office of the Navajo Tax Commission

DATE: May 5, 2021

SUBJECT: Amendment to the Sales Tax Statute recommended by Navajo Tax
Commission resolution TAX-20-238

The Office of the Navajo Tax Commission (ONTC) previously met and discussed the recommendation of the Navajo Tax Commission resolution TAX-20-20 to amend the Sales Tax Statute and to sponsor the amendment to the Sales Tax Statute.

One of the main purpose of the amendment is increase the range of the Sales Tax that is currently 2% to 6% and changing to 2% to 10% (increase range to 10%). Other amendments are to the Definitions and providing clarification regarding agriculture for which the Exemptions and Exclusions is clarifying this only applies Traditional Navajo agricultural farming and livestock activities and not for commercial agricultural activities. There are also other clarifications to assist ONTC in administering the Sales Tax.

Should there be any questions, please call me at tribal extension 6992 or email at mashley@navajo-nsn.gov.

Attachment: Navajo Tax Commission resolution TAX-20-238

Exhibit B



TAX-20-238

RESOLUTION OF THE NAVAJO TAX COMMISSION

**RECOMMENDING TO THE NAVAJO NATION COUNCIL THE APPROVAL OF
AMENDMENTS TO THE SALES TAX STATUTE, 24 N.N.C. §§ 601 *ET SEQ.***

WHEREAS:

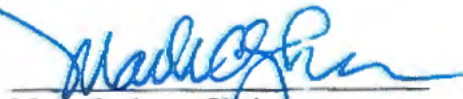
1. The Navajo Tax Commission is established as a part of the Executive Branch of the Navajo Nation government, and is empowered to review and study all sources of wealth and income within the Navajo Nation and the possible revenues from the taxation of those sources, in order to develop an appropriate, comprehensive system of taxation, 2 N.N.C. §§ 3351 and 3353(A)(1); and
2. The Navajo Nation Council enacted the Sales Tax Statute pursuant to Resolution No. CO-84-01, as amended by CJA-03-07, CO-38-09, CAP-20-14, CO-62-17, CJA-07-18, and CO-74-18, and codified at 24 N.N.C. §§ 601 *et seq.*; and
3. The Navajo Tax Commission now proposes amendments to the Sales Tax Statute, in underline-strikeout format, attached as Exhibit "1", and recommends that the Navajo Nation Council approve and adopt the proposed amendments.

NOW THEREFORE BE IT RESOLVED THAT:

1. The Navajo Tax Commission hereby proposes amendments to 24 N.N.C. §§ 601 *et seq.* of the Sales Tax Statute, attached as Exhibit "1".
2. The Navajo Tax Commission recommends that the Navajo Nation Council approve the amendments to the Sales Tax Statute, attached as Exhibit "1".

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Navajo Tax Commission at a duly called meeting held in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, with 0 abstaining, this 31st day of March, 2020.


Mark Graham, Chairperson
Navajo Tax Commission

Motion: Loretta Largo
Second: Shana Barehand

xc. NTC Resolution File
ONTC Resolution File
Navajo Nation Department of Justice
Navajo Nation Office of Legislative Counsel
The 24th Navajo Nation Council

Sub-Exhibit B-1

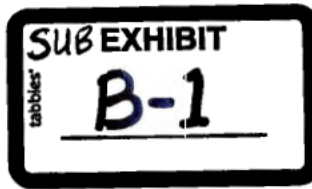


EXHIBIT 1 to TAX-20-238

SALES TAX

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601. SHORT TITLE

The tax imposed by this Chapter shall be called the "Sales Tax."

602. PURPOSE

The Navajo Nation Council hereby enacts this tax for the privilege of engaging in business activity within the Navajo Nation, and for purposes of defraying necessary governmental expenses at the national and local level incurred in providing for the public welfare.

603. TAX IMPOSED

A tax is hereby imposed on the gross receipts of a person. The tax due for a period is determined by first calculating applicable gross receipts for a period, and then multiplying those gross receipts by the applicable tax rate.

604. LEGAL INCIDENCE AND RESPONSIBILITY FOR PAYMENT

The person liable for the payment of the tax imposed by this Chapter is the person receiving the gross receipts from a sale.

605. RATE OF TAX

- A. The tax imposed by this Chapter is imposed at a rate of not less than two percent (2%), nor more than ~~six ten~~ percent (~~610~~%), which shall be specifically established by regulations promulgated by the Navajo Tax Commission. ~~This tax shall not be imposed on the purchase of fresh fruits, fresh vegetables and filtered bottled water including nuts, nut butters, and seeds.~~ Until another rate is established, the rate shall be ~~five six~~ percent (~~56~~%) of the applicable gross receipts from all retail sales (~~.0506~~ x applicable gross receipts).
- B. A majority of the registered voters of any governance-certified chapter may enact an ordinance imposing an additional tax rate in addition to the rate approved by the Navajo Tax Commission in accordance with paragraph A, above. This additional rate may be from one-quarter of one percent (.25%) to four percent (4%) and shall be set forth in the ordinance.

606. ADMINISTRATION

All provisions of the Uniform Tax Administration Statute apply to this Chapter.

607. DEFINITIONS

Subject to additional definitions (if any) contained in the subsequent sections of this Chapter, and unless the context otherwise requires, in this Chapter:

- A. "Agricultural Producers" means Persons who are farmers, ranchers, growers, and producers, on agricultural lands within the Navajo Nation, who grow, harvest, raise, or prepare for market, and sell their own Agricultural Products within the Navajo Nation.
- B. "Agricultural Products" means crops such as vegetables, fruits, grains, grasses, roots, and legumes, that are grown from cultivating the soil and harvested for use as food for humans and animals, as fiber for clothing and other products, or for production of fuel; livestock such as cattle, sheep, goats, buffalo, hogs, and poultry, raised for purposes of production of meat, dairy, eggs, and other food products for human consumption, or for production of wool, skins, and pelts for clothing and other purposes; livestock such as horses and mules for work on a ranch or farm; farm-raised fish; bees and honey; trees grown for production of fruit, lumber, fuel, and fiber; flowers cultivated for sale; and other similar natural plant or animal products.
- ~~AC.~~ "Consideration" means any money or other pecuniary benefit, goods, personal or real property, services, or any combination thereof, which accrues as a right, profit, advantage, or benefit to a person, or which reflects a payment, detriment, loss, or responsibility of a person.
- ~~BD.~~ "Construction activity" means any building, altering, repairing, installing, or demolishing in the ordinary course of business, whether a project is completed or not, any:
 1. Road, highway, bridge, parking area, fence, livestock guard, gate, or related structure;
 2. Building, stadium, or other structure;

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For further information, please contact the following:

55.5 Umpire receives pitch and hits ball back over top of home plate.[illegible][illegible]

အထွေထွေအချက်အလက်

[illegible]

100% Water-Proof, 63mm High Density Polyethylene

[illegible]

22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051

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[illegible]

166. Аргументируйте суждение.

"Employee shall remain in the service of the employer until the contract term expires, express or implied, or be otherwise, where the employer has the power or right to control and direct the employee's nonnatural duties of about the work to be performed.

F. 5.000000

Fullinggeedeepporaeuullinggeesorddaewullinggeesem;entherof600whomisunderany
compulsiontoact.

EQ. Financial statements of a subsidiary determined according to the basis of consideration are comparable with the accounting practices of the parent company. If the information is not available, then the Commission may presume the financial statements of the subject of a transaction according to procedures established by regulations.

"Tree fruits and edible vegetables" means products in section generally considered as perishable fruit and vegetables, whether or not packed in ice or chilled in common cold storage.

"George's conduct in this case is neither a duty nor a responsibility expressly imposed.

FILE **INTERPERSONAL CONTACT** **WISCONSIN CONSUMER UNION** **RECORDS** **INDIV. SUPPERS** **CONFIDENTIAL**

General contractors' means as approved primarily responsible for the appropriate code of a construction project's safety and health.

[illegible]

H.J. ~~CGSS receipts~~ ~~financial~~ ~~with~~ ~~monies~~ ~~of~~ ~~financial~~ ~~credit~~ ~~usage~~ ~~in~~ ~~the~~ ~~company~~ ~~to~~ ~~benefit~~ ~~or~~ ~~advantage~~ ~~of~~ ~~the~~ ~~firm~~ ~~in~~ ~~the~~ ~~event~~ ~~of~~ ~~any~~ ~~other~~ ~~consideration~~ ~~which~~ ~~is~~ ~~actually~~ ~~received~~ ~~during~~ ~~any~~ ~~period~~ ~~by~~ ~~any~~ ~~person~~ ~~for~~ ~~the~~ ~~share~~ ~~holding~~ ~~of~~ ~~that~~ ~~person~~ ~~the~~ ~~property~~ ~~of~~ ~~any~~ ~~kind~~ ~~the~~ ~~share~~ ~~services~~ ~~of~~ ~~any~~ ~~kind~~ ~~and~~ ~~any~~ ~~other~~ ~~income~~ ~~or~~ ~~property~~ ~~of~~ ~~any~~ ~~kind~~ ~~whether~~

IK. I suppose the most product of the industry is the "Glossary" and the "Index".

[illegible]

gross receipts include the amount received during and all the personal or other property available and in the gross but not necessary, partially with the employee's own efforts rendered or services of any, or value, or the market value of employee benefits such as free or reduced cost meals, or.

"Gross receipts" include the amounts received for any and all service with respect to an individual, but not necessarily a significant component of the individual's life of personal or real property, while the amounts received in payment of reimbursement for

costs of putting personal or real property into a finished and marketable form, payment for delivery and set-up, and payment for warranty or service contracts, regardless of the date, time, manner, or location of performance of such services(s).

"Gross receipts" does not include amounts received as reimbursement for federal, state, or Navajo Nation taxes when the seller/taxpayer collects tax from buyer and taxpayer/seller provides proof it has paid the tax to the above named taxing jurisdictions.

"Gross receipts" are recognized when seller receives the payment rather than when goods are delivered or services are received.

FL. "Manufacturing activity" means combining or processing components or materials into a finished product, whether manually or mechanically, for the purpose of resale in the ordinary course of business, but does not include construction activity.

JM. "Nut Butters" means ground nuts blended to make a paste or spread.

LN. "Nuts" means a fruit consisting of a hard or tough shell around an edible kernel.

MO. "Navajo Nation" means all areas within the territorial jurisdiction of the Navajo Nation government.

NP. "Performance" means the partial or complete fulfillment or accomplishment of a promise, contract, or other obligation according to the terms of such promise or contract.

OQ. "Period" means a calendar quarter.

PR. "Personal property" means any tangible property which may be seen, touched, weighed or measured, or is in any manner perceptible to the human senses, including, but not limited to, electricity, compressed or liquefied natural gas, kerosene, liquefied petroleum gas, butane, propane, non-fuel stove oil, fuel products used for the propulsion of aircraft, goods or merchandise of any kind, goods purchased for consumption or other use, goods purchased for incorporation into other personal or real property, and goods purchased for use in the performance of any service, whether or not such goods are consumable, movable, separable, affixed to, or incorporated into, other personal or real property, and whether or not such goods retain their original character upon final sale.

"Personal property" also means any intangible property which cannot be physically perceived by the human senses, such as patents, trademarks, copyrights, franchises, licenses, knowledge, information, ideas, advice, and other intangible items of value or legal rights of any kind.

QS. "Sale" means any transaction, including a lease or rental, for consideration of any kind that results in the transfer of ownership and/or possession, delivery, use, or enjoyment of personal or real property, or the performance of any service.

A "Sale" includes circumstances where the title to personal or real property is retained as security for payment, and includes circumstances where no actual physical transfer of personal or real property or services occurs.

RT. "Sale for resale" means a sales transaction of tangible personal property made to a buyer for purposes of being resold within the Navajo Nation by the buyer in the ordinary course of business, any further sale, processing, manufacturing, or other commercial or industrial purposes, as distinguished from a retail sale.

"Sale for resale" does not include the sale of services.

"Sale for resale" does not include the sale of tangible personal property for consumption by the buyer, or to a buyer who is the end-use consumer or to the agent of the end-use consumer.

"Sale for resale" does not include sale of tangible personal property for purposes of further processing, manufacturing, or other commercial or industrial purposes.

A transaction by an upstream seller shall only be considered a "sale for resale" if all of the following requirements are met: (1) the last seller for the last sale occurring within the Navajo Nation, or another seller in the supply chain, has paid the applicable Sales Tax to the Navajo Nation on a sale of the same tangible personal property; (2) the seller who paid the Sales Tax has obtained from the Office of the Navajo Tax Commission a valid Navajo Tax Exemption Certificate, and has provided the Certificate to the upstream seller; (3) the upstream seller filed a Return with the Office of the Navajo Tax Commission and attached a copy of the valid Navajo Tax Exemption Certificate pertaining to the sale in question; and (4) compliance with

other requirements related to "sale for resale" set forth in the Sales Tax Regulations.

RU. "Seeds" means the grains or ripened ovules of fruits, vegetables, or plants such as sunflower seeds, flax seeds, pumpkin seeds, and mixed nuts without sugared candies.

FV. "Services" means manual, mechanical, or intellectual labor performed, and includes other business activity that does not have physical characteristics.

UW. "Subcontract" means any legal duty, obligation, or responsibility, express ~~or implied~~, unilateral or bilateral, written ~~or unwritten~~ agreement, between a general contractor and a

PX. work undertaken by the general contractor.

Y. "Traditional" means Navajo culture, laws, philosophies, values, customs, practices, and methods, that have been passed down from one generation to the next either orally or in writing.

Z. "Upstream Seller" means a Person who sells tangible personal property to a buyer other than the end-use consumer, where the sale occurred within the Navajo Nation, and such buyer later resells the same property within the Navajo Nation.

WAA. "Water" means drinking water that has no added sugar or other artificial sweeteners. It

17. Sales of mobile homes, motor homes, motor vehicles, tractors, and hauling trailers for private use, possession, or enjoyment, provided that such items are not resold or used in any business activity or service.

18. Sales of fresh fruits, fresh vegetables, filtered bottled water, nuts, nut butters, and seeds.

D. Nothing in this Chapter shall be construed as imposing directly upon the United States a tax which is prohibited by federal law.

E. Through December 31, 2005, a person may exclude from gross receipts any amount received from a transaction on which the Hotel Occupancy Tax has been paid.

610. CREDITS

A person may take a credit against the tax imposed by this Chapter for taxes paid pursuant to any nondiscriminatory ~~excise sales or gross receipts~~ tax imposed ~~by Kayenta Township and To' Nanees' Dizi' / Tuba City Chapter any duly established township or local government subunit,~~ provided that revenues from such excise tax are utilized to provide essential governmental services.

611. RESERVED

612. FILING OF RETURN

A. Each person must file a return indicating all sales from applicable gross receipts, which shall be reported on a cash basis as opposed to on an accrual basis, and the tax due under this Chapter for each period by the fifteenth day of the second month after the end of each calendar quarter. Returns are due on May 15, August 15, November 15, and February 15 of each calendar year.

B. The Commission may by form or regulation require that other information, records or relevant documents which it deems necessary for the proper and efficient administration of this Chapter be included with the return, and that the return be signed by a specified person.

C. No return need be filed by any person who is exempt under § 609, provided that the Office of the Navajo Tax Commission may require such person to file the information necessary to establish its exempt status.

D. No return need be filed by any person who is claiming a credit under § 610, provided that the Office of the Navajo Tax Commission may require such person to file the information necessary to establish its eligibility for the credit.

E. In the case of the exemption provided for in § 609(A), the filing by a person of a proper ~~Ce~~ertificate of ~~E~~xemption with the Office of the Navajo Tax Commission shall constitute a claim for exemption.

613. PAYMENT OF TAX

Payment in full of the taxes owed for a particular period is due on the same date that the completed return for that same period is due. The Office of the Navajo Tax Commission, however, may require payment of any taxes due on a monthly basis.

614. RECORDKEEPING

A. Each person shall keep all records which pertain to or relate in any manner to all sales from any business activity engaged in at any time by such person. Such records shall be maintained separately for each reporting period during which a person is engaged in business activity.

B. Records required to be kept must be preserved for seven (7) ~~four~~ years beyond the end of the period to which the records relate.

³ 7 U.S.C. §2011 *et. seq.*

⁴ 42 U.S.C. § 1786

/E

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Replacement Reserve Fund in accordance with a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council. Monies from those funds will be expended in accordance with the fund management plan. Twenty percent (20%) of the revenue collected shall be deposited into the Judicial/Public Safety Facilities Fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council; ten percent (10%) of the revenue collected shall be deposited into the Scholarship Fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council; and ten percent (10%) of the revenue collected shall be deposited into the Economic Development Fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council.

621. NO CONFLICT WITH LOCAL GOVERNANCE ACT

The provisions of this Chapter and corresponding regulations shall not be construed inconsistently with the Local Governance Act, 26 N.N.C. §§1 – 2008.

622. SEVERABILITY

If any provision of this Chapter, as amended, or its application to any person or circumstance, is held invalid by a final judgment of a court of competent jurisdiction, the invalidity shall not affect other provisions or applications of the Chapter which can be given effect without the invalid provision or application, and to this end, the provisions of this Chapter are severable.

623. EFFECTIVE DATE

This Chapter shall become effective ~~January 1, 2018~~ in accordance with 2 N.N.C. § 221(B).

624. REPEALS

All laws or parts of laws (or attachments thereto) which are inconsistent with the provisions of this Chapter are hereby repealed, including, without limitation, any law purporting to waive any right of taxation by the Navajo Nation.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0111-21_

SPONSOR: Jamie Henio

**TITLE: An Act Relating to the Resources and Development, Law and Order,
Budget and Finance, and Naabik'iyáti Committees, and the Navajo Nation Council;
Amending the Navajo Nation Sales Tax at 24 N.N.C. §601-624**

Date posted: July 09, 2021 at 4:27PM

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.: 0111-21

SPONSOR: Honorable Jamie Henio

TITLE: An Act Relating to the Resources and Development, Law and Order, Budget and Finance, and Naabik'iyáti Committees, and the Navajo Nation Council; Amending the Navajo Nation Sales Tax at 24 N.N.C. §601-624

Posted: July 09, 2021 at 4:27 PM

5 DAY Comment Period Ended: July 14, 2021

Digital Comments received:

Comments Supporting	<i>None</i>
Comments Opposing	<i>None</i>
Comments/Recommendations	<i>None</i>



**Legislative Tracking Secretary
Office of Legislative Services**

07/15/21; 10:00 AM

Date/Time

**RESOURCES AND DEVELOPMENT COMMITTEE
24th NAVAJO NATION COUNCIL**

THIRD YEAR 2021

COMMITTEE REPORT

Mr. Speaker,

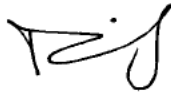
The **RESOURCES AND DEVELOPMENT COMMITTEE** to whom has been assigned:

LEGISLATION # 0111-21: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT, LAW AND ORDER, BUDGET AND FINANCE, NAABIK'IYATI COMMITTEES AND THE NAVAJO NATION COUNCIL; AMENDING THE NAVAJO NATION SALES TAX AT 24 N.N.C. §§601-624. *Sponsor: Honorable Jamie Henio; Co-Sponsor: Honorable Jimmy Yellowhair*

Has had it under consideration and reports a DO PASS with no amendments

And thereafter the legislation was referred to Law and Order Committee.

Respectfully submitted,



Rickie Nez, Chairperson
Resources and Development Committee of
the 24th Navajo Nation Council

Date: July 28, 2021 –Regular Meeting (Teleconference)
Meeting Location: (RDC members called in via teleconference from their location within the boundary of the Navajo Nation.)

Main Motion:

Motion: Wilson C. Stewart, Jr. S: Herman M. Daniels V: 4-0-1 (CNV)

In Favor: Mark A. Freeland, Wilson C. Stewart, Jr., Kee Allen Begay Jr., and Herman M. Daniels

Excuse: Thomas Walker, Jr.

Not Voting: Presiding Chairperson Rickie Nez

(NOTE: VOTE TALLY attached hereto)

RESOURCES AND DEVELOPMENT COMMITTEE
24th Navajo Nation Council

THIRD YEAR 2021

ROLL CALL
VOTE TALLY SHEET

LEGISLATION # 0111-21: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT, LAW AND ORDER, BUDGET AND FINANCE, NAABIK'IYATI COMMITTEES AND THE NAVAJO NATION COUNCIL; AMENDING THE NAVAJO NATION SALES TAX AT 24 N.N.C. §§601-624. *Sponsor: Honorable Jamie Henio; Co-Sponsor: Honorable Jimmy Yellowhair*

Date: July 28, 2021 –Regular Meeting (Teleconference)
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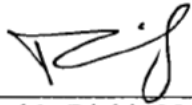
Main Motion:

Motion: Wilson C. Stewart, Jr. S: Herman M. Daniels V: 4-0-1 (CNV)

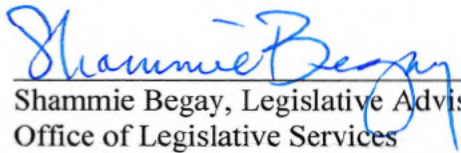
In Favor: Mark A. Freeland, Wilson C. Stewart, Jr., Kee Allen Begay Jr., and Herman M. Daniels

Excuse: Thomas Walker, Jr.

Not Voting: Presiding Chairperson Rickie Nez



Honorable Rickie Nez, Presiding Chairperson
Resources and Development Committee



Shammie Begay, Legislative Advisor
Office of Legislative Services

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

LEGISLATION NO.: 0111-21

SPONSOR: Honorable Jamie Henio


TITLE: An Act Relating to the Resources and Development, Law and Order, Budget and Finance, and Naabik'iyáti Committees, and the Navajo Nation Council; Amending the Navajo Nation Sales Tax at 24 N.N.C. §601-624

Posted: July 09, 2021 at 4:27 PM

5 DAY Comment Period Ended: July 14, 2021

Digital Comments received:

Comments Supporting	<i>None</i>
Comments Opposing	<i>None</i>
Comments/Recommendations	1) Heather Fleming, Change Labs


**Legislative Tracking Secretary
Office of Legislative Services**

08/05/21 4:23pm
Date/Time



August 2, 2021

Re: Request to table Legislation 0111-21

Dear Honorable Delegates of the 24th Navajo Nation Council,

Shí éí Heather Fleming yinishyé and I'm a member of the Navajo Nation and also the Executive Director of Change Labs in Tuba City. Change Labs is a Navajo-led organization committed to supporting Native American entrepreneurs and small business owners across the Navajo Nation. We provide modern workspace, business equipment and tools, resources, and business coaching to small business owners and entrepreneurs who want to start and grow a business. Change Labs also runs a research and data initiative that documents [the state of doing business on the Navajo Nation](#) relative to 190 countries around the globe.

Change Labs is also a member of the [Navajo Entrepreneurship Coalition](#) (NEC), which includes the Dineh Chamber and ACES School, which advocates for increased collaboration between our elected officials and our Diné people to create policies and laws that benefit all.

I recently became aware of Legislation 0111-21, which would allow the Navajo Tax Commission to set a maximum sales tax rate of 10%. Based on Change Labs' deep knowledge of the Navajo small business community, I am writing to you and our other elected leaders to consider the financial impact on the Navajo small business community and the Navajo Nation economy as a whole. Based on our research, the community of Navajo sole proprietors and other small businesses make a significant contribution to our economy. Many are already wary of paying taxes since the economic benefit is not transparent. Increasing the sales tax rate over time, without transparency of the benefit of paying taxes and without any attempt to modernize the Navajo Tax Commission with an online payment system, could only encourage more business owners to resist paying taxes.

I call on our leaders to table Legislation 0111-21 so that:

- 1) The NEC can present data that demonstrates the economic impact of Legislation 0111-21 on the Navajo small business community and whether or not the small business impact neutralizes the proposed economic benefit,
- 2) The Navajo Tax Commission or the NEC can host a public forum with and for the small business community to communicate the key issue and seek solutions with the business community,
- 3) The Navajo Tax Commission or NEC can explore and present alternative solutions that could *incentivize* Navajo business tax payment.

If you have any questions about my request or Change Labs' research on the Navajo business regulatory environment, I would be happy to be of service.

Thank you for your leadership and for your time.

Sincerely,

A handwritten signature in dark ink, appearing to read "H Fleming". The signature is fluid and cursive, with the first name "H" being a large, stylized capital letter.

Heather Fleming
Change Labs
Executive Director
heather@nativestartup.org