

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0137-19\_\_\_\_\_

SPONSOR: Nathaniel Brown

**TITLE: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; APPROVING A BUDGET MODIFICATION IN THE AMOUNT OF \$400,000.00 TO NAVAJO TOURISM DEPARTMENT, BUSINESS UNIT 510003**

*Date posted:* May 29, 2019 at 4:36pm

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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0137-19

**DATE:** May 22, 2019

**TITLE OF RESOLUTION:** AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; APPROVING A BUDGET MODIFICATION IN THE AMOUNT OF \$400,000.00 TO NAVAJO TOURISM DEPARTMENT, BUSINESS UNIT 510003

**PURPOSE:** If approved, this resolution will approve a budget modification of \$400,000.00 for the Navajo Nation Department of Tourism.

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: 2388  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 10-3-19  
Eligible for Action: 10-4-19

1 PROPOSED NAVAJO NATION STANDING COMMITTEE RESOLUTION

2 24<sup>th</sup> NAVAJO NATION COUNCIL – First Year, 2019

3 INTRODUCED BY

4 

5 (Prime Sponsor)

6 TRACKING NO. 0137-19

7 AN ACTION

8 RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND  
9 FINANCE COMMITTEES; APPROVING A BUDGET MODIFICATION IN THE  
10 AMOUNT OF \$400,000.00 TO NAVAJO TOURISM DEPARTMENT.

11 BUSINESS UNIT 510003

12 BE IT ENACTED:

13 SECTION ONE. AUTHORITY

- 14 A. The Department of Tourism is within the Division of Economic Development. The  
15 Resources and Development Committee serves as the oversight committee for the  
16 Division of Economic Development. 2 N.N.C § 501 (C)(1).
- 17 B. The Navajo Nation Tourism Fund Management Plan indicates that, “[a]n annual  
18 budget and expenditure plan for the Navajo Nation Tourism Fund shall be prepared  
19 for review and recommended for approval by the Economic Development Committee  
20 [now Resources and Development Committee] and Budget and Finance Committee of  
21 the Navajo Nation Council through the annual budget process.” Navajo Nation  
22 Tourism Fund Management Plan, Exhibit D, Section 6. Annual Budget/Expenditure  
23 Plan.

- 1 C. A budget modification is an increase or decrease to an existing business unit budget in a  
2 previously approved budget. Budget modifications require oversight approval, unless it is  
3 a prior approval of carryover funds. This budget modification does not involve carryover  
4 funds so oversight approval is required. Navajo Nation Budget Instruction Manual, Fiscal  
5 Year 2018, Section XIII(C)(1)(c).
- 6 D. The Tourism Fund Management Plan indicates the committees with legislative oversight  
7 of the Tourism Fund are the Resources and Development Committee and the Budget and  
8 Finance Committee. Navajo Nation Tourism Fund Management Plan, Section 9.
- 9

## 10 SECTION TWO. FINDINGS

- 11 A. The Navajo Nation enacted the Hotel Occupancy Tax, 24 N.N.C. §§ 701 et. seq.
- 12 B. The Hotel Occupancy Tax ("HOT") is retained in the Navajo Nation Tourism Fund.  
13 Consistent with Navajo laws utilizing the prudent person rule, the HOT shall be  
14 applied for the advancement of tourism promotion and to develop projects throughout  
15 the Navajo Nation, 24 N.N.C. §741(A).
- 16 C. The Navajo Nation Tourism Department has requested a budget modification to  
17 Business Unit # 510003, in the amount of \$400,000.00 to match the Shiprock Chapter  
18 funds for construction of the Visitors Center. Budget forms supporting this request  
19 are attached as **Exhibit A**.
- 20 D. The Navajo Nation Office of the Controller has determined funds are available in the  
21 Navajo Nation Tourism Fund. A Memorandum from Robert Willie, Office of the  
22 Controller, is contained in **Exhibit B**, along with the rest of the documents that are  
23 part of the Executive Branch 164 review.
- 24 E. The Navajo Nation Tourism Fund Management Plan as approved in BFO-56-93  
25 (Exhibits A, B and C omitted) is attached as **Exhibit C**.
- 26

## 27 SECTION THREE. APPROVAL

28 The Navajo Nation hereby approves the budget modification increasing Business Unit #  
29 510003, in the amount of \$400,000.00 in accordance with **Exhibit A**.

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1 **SECTION FOUR. DIRECTIVE TO THE OFFICE OF THE CONTROLLER**

2 The Office of the Controller is directed to make the modifications to the Navajo Tourism  
3 Department Fund, Business Unit # 510003 in accordance with the budget documents  
4 contained in **Exhibit A**.

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