



The 24TH NAVAJO NATION COUNCIL
Office of the Speaker

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**Budget and Finance Committee take action
on three legislation items for first 2020 meeting**

WINDOW ROCK – Jan. 11, 2020 – The Budget and Finance Committee convened for their first regular meeting of the decade Jan. 7, receiving reports from the Tribal Treasury Advisory Committee (TTAC) and Navajo Department of Tourism before taking action on three legislation items.

TTAC Member Rebecca Benally and TTAC Advisor Derrick Watchman reported to the committee on their work.

“We wanted to update you through this presentation. We’d like to end our program with a request for a working relationship and at some point, we’d like to see a position statement or position paper developed from the Navajo Nation that can be forwarded to the U.S. Department of Treasury through this committee, and to the secretary on issues related to taxation in Indian Country and taxation in particular, to the Navajo Nation,” Watchman said.

Benally said she was appointed to the TTAC in 2019 by former Senator Orrin Hatch (R-Utah), who was Chairman of the Senate Finance Committee at the time. “Washington, D.C. appointed me to work with all Native American tribes on their lands for planning and fixing their issues,” she said in Navajo. “We hope that we can assist 573 tribes across Indian Country as they deal with taxation issues.”

She said TTAC was established Feb. 10, 2015, pursuant to Section 3 of the Tribal General Welfare Exclusion Act of 2014. On Sept. 24, 2014, Public Law 113-168 was enacted by the 113th Congress to amend the IRS Code of 1986 to clarify the treatment of general welfare benefits provided by Indian tribes.

“The U.S. Department of Treasury developed TTAC to advise the Secretary of Treasury on taxation related matters for Native Americans across Indian Country and also to train IRS field agents and to provide technical assistance to Indian Country,” Benally said.

There are seven members on TTAC, three were appointed and nominated by the Secretary of Treasury. Two were appointed by the House Committee on Ways and Means. Two were appointed by the Senate Committee on Finance. “On Feb. 8, 2019, I was the last and final seventh member appointed to the TTAC,” Benally said.

TTAC convened in Washington, D.C. June 20, 2019 at the Department of the Treasury for their first meeting. Benally extended an invitation to Budget and Finance Committee to attend a TTAC meeting. The upcoming meetings in Washington, D.C. are scheduled for March 31, Sept. 16, and Dec. 9. TTAC works closely with the Native American Finance Officers Association and National Congress of American Indians.

Benally said 10-11 taxation issues have been identified by TTAC. The committee prioritized three priorities: General Welfare Exclusion Act, dual taxation, and tribal pensions. “My goal is to get this information to the Navajo Nation and for us to be very involved in recommending people to serve on the TTAC subcommittees. The Budget and Finance Committee accepted the report by a vote of 4-0.

Arval McCabe, department manager for Navajo Tourism Department, reported to the committee on the Navajo Nation Tourism Conference. He said 143 people attended the conference and learned how to start a tourism-based business, where to start, and how to provide customer service. He said representatives from the Navajo Nation Tax Commission and Regional Business Development Office was in attendance to provide guidance to future entrepreneurs.

“We need to get the Navajo Nation on the road to using tourism as our number one industry,” McCabe said. He cited the Shiprock Visitors Center, Shiprock RV Park, and Chinle Vendors Village as tourism-based projects on the horizon. He said a Navajo Nation-wide design-build challenge for signage is another potential project, including a \$700,000 study for the initiative.

Council Delegate Nathaniel Brown (Chilchinbeto, Dennehotso, Kayenta) said his chapters have formed the Tri-City Alliance to address tourism. Chilchinbeto is going to be focused on cultural interests; Dennehotso will be more of a recreational destination; and Kayenta will continue to be the economic hub for the region, with its many hotels, restaurants and businesses. “We are working with Navajo Youth Empowerment Services for recreational tourism and trail work. Navajo YES has done a lot of great work in the Chuskas with trails,” he said.

Currently, the tourism dollars roll over twice on the Navajo Nation, Delegate Brown said, adding that a marketing plan from the Navajo Department of Tourism is needed. “I’ve asked you for a marketing plan before and I still haven’t seen anything. What’s the scale of success and what are the target markets that the Nation is focusing on?” Delegate Brown asked. He said the biggest concern with tourism on Navajo is how to help tribal entrepreneurs such as Monument Valley Coffee.

Council Delegate Amber Crotty said eco-tourism and Airbnb opportunities for Navajo communities should be considered. “Navajo Nation Hospitality Enterprise is going to be taking over the hotel in St. Michaels,” she said. “Small business owners, especially women, feel that tribal business mechanisms don’t work in their favor. We need to help them. Signage is the very basics of what we should be doing.” The committee accepted the report by a vote of 4-0.

Before adjourning, the Budget and Finance Committee approved Legislation No. 0330-19 by a vote of 3-1 to allocate \$1 million to NTUA for right of way and service line costs. The committee also approved Legislation No. 0339-19 by a vote of 2-1 and approved Legislation No. 0347-19 by a vote of 5-0.

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