TITLE: An Act Relating to the Law and Order, Budget and Finance, and Naabik’íyáti Committees, and the Navajo Nation Council: Approving the Amendments to the “Uniform Tax Administration Statue” Codified at 24 N.N.C. §§ 101 et. seq of the Navajo Nation Code

Date posted: July 09, 2021 at 4:32PM

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DATE: July 8, 2021

TITLE OF RESOLUTION: AN ACT RELATING TO THE LAW AND ORDER, BUDGET AND FINANCE, AND NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; APPROVING THE AMENDMENTS TO THE "UNIFORM TAX ADMINISTRATION STATUTE" CODIFIED AT 24 N.N.C §§ 101 et. seq. OF THE NAVAJO NATION CODE

PURPOSE: This resolution, if adopted, will amend the "UNIFORM TAX ADMINISTRATION STATUTE" codified at 24 N.N.C §§ 101 et. seq. The amendments will provide clarification in 24 N.N.C §§ 101 et. seq. to assist the Office of the Navajo Tax Commission in the proper administration of all Navajo Nation taxes.

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.
AN ACT

RELATING TO THE LAW AND ORDER, BUDGET AND FINANCE, AND
NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL;
APPROVING THE AMENDMENTS TO THE "UNIFORM TAX
ADMINISTRATION STATUTE" CODIFIED AT 24 N.N.C §§ 101 et. seq. OF THE
NAVAJO NATION CODE

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Law and Order Committee of the Navajo Nation Council, pursuant to 2 N.N.C. 601(B)(14), reviews and makes recommendations to the Navajo Nation Council on proposed amendments to and enactments in the Navajo Nation Code.

B. The Budget and Finance Committee of the Navajo Nation Council is empowered to review and recommend to the Navajo Nation Council the budgeting, appropriation, investment and management of all funds. 2 N.N.C. § 301 (B)(2)

C. The Naabik'íyáti' Committee of the Navajo Nation Council, pursuant to 2 N.N.C. § 164(A)(9), reviews proposed legislation which requires final action by the Navajo Nation Council.

D. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. § 102(A).
SECTION TWO. FINDINGS

A. The Office of the Navajo Tax Commission ("ONTC") is established as a part of the Executive Branch of the Navajo Nation. 2 N.N.C. § 3351. NTC 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. § 3353(A)(1).

B. The Navajo Tax Commission is empowered to adopt such other rules and regulations as it deems necessary for the proper functioning of the Commission, to implement the taxes enacted by the Navajo Nation Council, and to defend, enforce, and collect the taxes and accomplish their proper and efficient administration, including delegating authority and duties to appropriate offices, officers, and representatives. 2 N.N.C. § 3353(A)(3).


D. The Navajo Tax Commission pursuant to TAX-20-236 proposed amendments to the Uniform Tax Administration Statute ("UTAS"). The amendments are formatted as underline-strikeout attached as Exhibit A.

E. On October 26, 2020, the Navajo Nation Department of Justice provided legal sufficiency to the "UTAS" amendments attached as Exhibit B.

F. On June 25, 2021, the Executive Director for the "ONTC" provided a memorandum expressing the proposed amendments to the "UTAS" and explained the main purpose of the amendment is to provide clarification in the Administration, Definition, and other clarification to assist the Office of the Navajo Tax Commission in the proper administration of all Navajo Nation Taxes. See Exhibit C.

G. The Navajo Nation Council finds it to be in the best interest of the Navajo Nation to approve the amendments to the Uniform Tax Administration Statute, 24 N.N.C. §§ 101 et. seq. which provides clarification in the "UTAS".
SECTION THREE. CERTIFICATION
The Navajo Nation Council hereby approves the amendments and certifies the Uniform Tax Administration Statute, 24 N.N.C. §§ 101 et. seq. provided by the Office of the Navajo Tax Commission attached as Exhibit A.

SECTION FOUR. EFFECTIVE DATE
This legislation and the amendments approved herein shall become effective pursuant to 24 N.N.C. § 140.

SECTION FIVE. SAVINGS CLAUSE
If any provision of this Act is determined invalid by the Supreme Court of the Navajo Nation, or by any District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, the remainder of this Act shall remain as the law of the Navajo Nation.