

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0112-21\_

SPONSOR: Jamie Henio

**TITLE: An Act Relating to the Law and Order, Budget and Finance, and Naabik'iyáti 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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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0112-21

**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.**

5-DAY BILL HOLD PERIOD V. Redhorse  
Website Posting Time/Date  
Posting End Date: July 14, 2021  
Eligible for Action: July 15, 2021

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

1 PROPOSED NAVAJO NATION COUNCIL RESOLUTION  
2 24th NAVAJO NATION COUNCIL—Third Year, 2021

3 INTRODUCED BY

4  
5  
6 Primary Sponsor

*Jim Jelfowhai*  
CO-SPONSOR

7  
8 TRACKING NO. 0112-21

9  
10 AN ACT

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

16  
17 BE IT ENACTED:

18  
19 SECTION ONE. AUTHORITY

- 20 A. The Law and Order Committee of the Navajo Nation Council, pursuant to 2 N.N.C.  
21 601(B)(14), reviews and makes recommendations to the Navajo Nation Council on  
22 proposed amendments to and enactments in the Navajo Nation Code.
- 23 B. The Budget and Finance Committee of the Navajo Nation Council is empowered to  
24 review and recommend to the Navajo Nation Council the budgeting, appropriation,  
25 investment and management of all funds. 2 N.N.C. § 301 (B)(2)
- 26 C. The Naabik'iyáti' Committee of the Navajo Nation Council, pursuant to 2 N.N.C. §  
27 164(A)(9), reviews proposed legislation which requires final action by the Navajo  
28 Nation Council.
- 29 D. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. §  
30 102(A).

1  
2 **SECTION TWO. FINDINGS**

- 3 A. The Office of the Navajo Tax Commission (“ONTC”) is established as a part of the  
4 Executive Branch of the Navajo Nation. 2 N.N.C. § 3351. NTC is empowered to  
5 review and study all sources of wealth and income within the Navajo Nation and the  
6 possible revenues from the taxation of those sources in order to develop an  
7 appropriate, comprehensive system of taxation. 2 N.N.C. § 3353(A)(1).
- 8 B. The Navajo Tax Commission is empowered to adopt such other rules and regulations  
9 as it deems necessary for the proper functioning of the Commission, to implement the  
10 taxes enacted by the Navajo Nation Council, and to defend, enforce, and collect the  
11 taxes and accomplish their proper and efficient administration, including delegating  
12 authority and duties to appropriate offices, officers, and representatives. 2 N.N.C. §  
13 3353(A)(3).
- 14 C. The Navajo Nation Council enacted the Uniform Tax Administration Statute  
15 (“UTAS”) codified at 24 N.N.C §§ 101 *et. seq.* pursuant to Resolution No. CJY-52-  
16 95, as amended by CAP-37-99, and CD-66-06 hereby incorporated by reference.
- 17 D. The Navajo Tax Commission pursuant to TAX-20-236 proposed amendments to the  
18 Uniform Tax Administration Statute (“UTAS”). The amendments are formatted as  
19 underline-strikeout attached as **Exhibit A**.
- 20 E. On October 26, 2020, the Navajo Nation Department of Justice provided legal  
21 sufficiency to the “UTAS” amendments attached as **Exhibit B**.
- 22 F. On June 25, 2021, the Executive Director for the “ONTC” provided a memorandum  
23 expressing the proposed amendments to the “UTAS” and explained the main purpose  
24 of the amendment is to provide clarification in the Administration, Definition, and  
25 other clarification to assist the Office of the Navajo Tax Commission in the proper  
26 administration of all Navajo Nation Taxes. See **Exhibit C**.
- 27 G. The Navajo Nation Council finds it to be in the best interest of the Navajo Nation to  
28 approve the amendments to the Uniform Tax Administration Statute, 24 N.N.C. §§  
29 101 *et. seq.* which provides clarification in the “UTAS”.
- 30

1       **SECTION THREE. CERTIFICATION**

2           The Navajo Nation Council hereby approves the amendments and certifies the  
3           Uniform Tax Administration Statute, 24 N.N.C. §§ 101 *et. seq.* provided by the  
4           Office of the Navajo Tax Commission attached as **Exhibit A.**

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6       **SECTION FOUR. EFFECTIVE DATE**

7           This legislation and the amendments approved herein shall become effective pursuant  
8           to 24 N.N.C. § 140.

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10       **SECTION FIVE. SAVINGS CLAUSE**

11           If any provision of this Act is determined invalid by the Supreme Court of the Navajo  
12           Nation, or by any District Court of the Navajo Nation without appeal to the Navajo  
13           Nation Supreme Court, the remainder of this Act shall remain as the law of the  
14           Navajo Nation.