

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0184-23_

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Fiscal Year 2024 Budget for the Office of the Navajo Tax Commission and Related Matters, to be Included in the Navajo Nation's FY2024 Comprehensive Budget

Date posted: August 02, 2023 at 11:58PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0184-23

DATE: August 02, 2023

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE FISCAL YEAR 2024 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION AND RELATED MATTERS, TO BE INCLUDED IN THE NAVAJO NATION'S FY2024 COMPREHENSIVE BUDGET

PURPOSE: This resolution, if approved, will approve and recommend to the Budget and Finance Committee the Proposed Fiscal Year 2024 Budget for the Office of the Navajo Tax Commission.

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

5-DAY BILL HOLD PERIOD Al Mike III
Website Posting Time/Date _____
Posting End Date: 08/07/23
Eligible for Action: 08/08/23

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 25th NAVAJO NATION COUNCIL – First Year, 2023

3 Introduced by:

4
5 

6 _____
(Prime Sponsor)

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8 Tracking No. 0184-23

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10 AN ACTION
11 RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND
12 RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE
13 FISCAL YEAR 2024 BUDGET FOR THE OFFICE OF THE NAVAJO TAX
14 COMMISSION AND RELATED MATTERS, TO BE INCLUDED
15 IN THE NAVAJO NATION’S FY2024 COMPREHENSIVE BUDGET

16
17 BE IT ENACTED:

18
19 SECTION ONE. AUTHORITY

20 A. The Budget and Finance Committee (“BFC”) is a standing committee of the Navajo Nation
21 Council with oversight authority over the Office of the Navajo Tax Commission (“ONTC”).
22 2 N.N.C. §300 (A); 12 N.N.C. § 301 (B) (13).

23 B. Each Oversight Committee, including the Budget and Finance Committee, shall review and
24 make recommendations regarding the programs under its oversight responsibility, regarding
25 the Navajo Nation’s Comprehensive Budget for the upcoming Fiscal Year. 12 N.N.C.
26 §840(A).

27
28 SECTION TWO. FINDINGS

29 A. Pursuant to 12 N.N.C. §840(A), each Oversight Committee, including the Budget and
30 Finance Committee, “shall review and make recommendations to the Budget and Finance

1 Committee concerning the budget[s]” for the Programs they oversee. 12 N.N.C. §840(A)
2 further provides that Oversight Committee recommendations shall not exceed the base
3 planning amounts established in the FY2024 Budget Instructions Manual. The base planning
4 amounts were established by the Budget and Finance Committee in the FY2024 Budget
5 Instructions Manual (see Resolution No. BFJY-15-23).

6 B. In accordance with 12 N.N.C. §840(A), the Budget and Finance Committee held public
7 meetings and heard reports from Program staff and the Office of Management and Budget
8 regarding the proposed FY2024 Budget for the Office of the Navajo Tax Commission.

9 C. During these budget meetings, the Budget and Finance Committee reviewed and considered
10 the proposed FY2024 Budget for the Office of the Navajo Tax Commission, as compared to
11 the base planning amounts established in the FY2024 Budget Instructions Manual and as
12 recommended by the Office of Management and Budget.

13 D. The Budget and Finance Committee finds that approval of the proposed FY2024 Budget for
14 the Office of the Navajo Tax Commission and inclusion of such Budget in the Navajo
15 Nation’s FY2024 Comprehensive Budget is in the best interest of the Navajo Nation.

16
17 **SECTION THREE. APPROVING AND RECOMMENDING TO THE BUDGET AND**
18 **FINANCE COMMITTEE THE FISCAL YEAR 2024 BUDGET FOR THE OFFICE OF**
19 **THE NAVAJO TAX COMMISSION AND RELATED MATTERS**

20
21 A. The Budget and Finance Committee hereby approves the FY2024 Budget for the Office of
22 the Navajo Tax Commission, as detailed in the “Fund Type Budget Summary” attached
23 hereto as **Exhibit A**.

24 B. The Budget and Finance Committee hereby approves certain revisions to the Branch Chiefs’
25 proposed FY2024 Budget amount for the Office of the Navajo Tax Commission, as shown
26 in Columns D and E in the “General Fund Comparative Summary” attached hereto as
27 **Exhibit B**.

28 C. The Budget and Finance Committee recommends the changes to the General Fund Budget
29 described in **Exhibit C**.

30 D. The Budget and Finance Committee recommends certain Conditions of Appropriation and

1 Legislative Concerns, as listed in **Exhibit D**.

2 E. The Budget and Finance Committee recommends that certain Unmet Needs for the Office of
3 the Navajo Tax Commission be included in the FY2024 Comprehensive Budget, as
4 explained in **Exhibit E**.

5 F. The Budget and Finance Committee hereby recommends that the Budget and Finance
6 Committee approve the Office of the Navajo Tax Commission FY2024 Budget and all
7 Committee recommendations, as set forth in **Exhibits A-E**.

8 G. As necessary and appropriate, the Budget and Finance Committee hereby authorizes the
9 Chair and Vice-Chair to negotiate the Budget and Finance Committee recommendations
10 herein with the Budget and Finance Committee.

11
12 **SECTION FOUR. EFFECTIVE DATE**

13 This Action shall become effective as provided in 2 N.N.C. §189(A).