

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0050-25_

SPONSOR: Carl R. Slater

TITLE: An Act Relating to the Health, Education, and Human Services Committee, the Law and Order Committee, the Budget and Finance Committee, the Naabik'iyáti' Committee, and the Navajo Nation Council; Amending the Effective Date of Navajo Nation Council Resolution No. CO-47-24

Date posted: April 10, 2025 at 6:27PM

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SUMMARY OF PROPOSED LEGISLATION

Tracking No. 0050-25

DATE: April 10, 2025

RE: AN ACT RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES COMMITTEE, THE LAW AND ORDER COMMITTEE, THE BUDGET AND FINANCE COMMITTEE, THE NAABIK'IYATI' COMMITTEE, AND THE NAVAJO NATION COUNCIL; AMENDING THE EFFECTIVE DATE OF NAVAJO NATION COUNCIL RESOLUTION NO. CO-47-24

PURPOSE OF THIS LEGISLATION:

This legislation would delay the effective date of Resolution No. CO-47-24.

FINAL AUTHORITY and VOTE REQUIREMENT:

The Navajo Nation Council has final authority.
A simple majority vote is required.

OLC No. 25-147-1

5-DAY BILL HOLD PERIOD:
Website Posting Time/Date:
Posting End Date: 04-15-25
Eligible for Action: 04-16-25

Health Education & Human Services Committee
Thence
Law & Order Committee
Thence
Budget & Finance Committee
Thence
Naabik'iyati' Committee
Thence
Navajo Nation Council

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
25th NAVAJO NATION COUNCIL - Third Year, 2025

Introduced by:

(Prime Sponsor)

Tracking No. 0050-25

AN ACT

RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES
COMMITTEE, THE LAW AND ORDER COMMITTEE, THE BUDGET
AND FINANCE COMMITTEE, THE NAABIK'IYATI' COMMITTEE,
AND THE NAVAJO NATION COUNCIL; AMENDING THE EFFECTIVE
DATE OF NAVAJO NATION COUNCIL RESOLUTION NO. CO-47-24

BE IT ENACTED:

SECTION ONE. AUTHORITIES

- A. The Health, Education, and Human Services Committee establishes Navajo Nation policy, and promulgates rules and regulations governing health, social services, education, human services, and general government services of the Navajo Nation and its tribal organizations, entities, and enterprises, among the Committee's other duties and responsibilities. 2 N.N.C. §401(B)(1).
- B. The Law and Order Committee reviews and makes recommendations to the Navajo Nation Council regarding proposed amendments to the Navajo Nation Code. 2 N.N.C. §601(B)(14).
- C. The Budget and Finance Committee "coordinate[s] and review[s] all fiscal, financial and investment activities of the Navajo Nation and its enterprises, as well as other agencies, federal, state, regional and private, expending or seeking to expend funds within the Navajo Nation or for the benefit of the Navajo People." 2 N.N.C. §301(8)(5).

1 D. The Naabik'iyáti' Committee reviews proposed resolutions requiring final action by the
2 Navajo Nation Council. 2 N.N.C. §164(A)(9).

3 E. The Navajo Nation Council approves enactments and amendments of positive law. 2
4 N.N.C. §164(A).

5
6 **SECTION TWO. FINDINGS**

7 A. The Navajo Tax Commission was established in the Executive Branch with the power to
8 adopt rules and regulations as it deems necessary to implement the taxes enacted by the
9 Navajo Nation Council, including delegating authority and duties to appropriate offices,
10 officers, and representatives. 2 N.N.C. §3351 and §3353(A)(3).

11 B. The Office of Navajo Tax Commission was established to provide professional
12 management, training, technical expertise, supervisory and administrative support in the
13 administration of all Navajo Nation taxes, with an objective delegated by the Navajo Tax
14 Commission to propose rules and regulations as it may deem necessary for the proper
15 function of the Office of the Navajo Tax Commission. See NABIJY-39-14 (amending
16 GSCMY-18-10, the Plan of Operation for the Navajo Tax Commission).

17 C. On November 8, 2024, the Navajo Nation President signed Resolution CO-47-24 into law,
18 thereby amending the Tobacco Products Tax at 24 N.N.C. §800 - §810 and Enacting the
19 Nicotine Products and Electronic Smoking Products Tax at 24 N.N.C. §1001 - §1016,
20 which took effect when the President signed it into law.

21 D. On December 19, 2024, the Naabik'iyati' Committee of the Navajo Nation Council
22 confirmed the appointment of Albert "Al" Henderson to serve on the Navajo Tax
23 Commission, thereby reestablishing a quorum and enabling the Navajo Tax Commission
24 to take official actions, including the adoption of regulations. Resolution No. NABID-63-
25 24; Tax Administration Regulation 1.122.

26 E. The Office of Navajo Tax Commission is requesting an effective date of October 1, 2025
27 to enable the Navajo Tax Commission to promulgate regulations to implement the
28 amended and new taxes, and the Office of Navajo Tax Commission to educate taxpayers
29 prior to administering the amended and new taxes.
30

1 F. Certain technical corrections to Resolution No. CO-47-24 are recommended to correct
2 scrivener's errors in the definitions section of the Nicotine Products and Electronic
3 Smoking Products Tax Act, and these technical corrections do not affect any substantive
4 or procedural taxpayer rights.

5
6 **SECTION THREE. AMENDING RESOLUTION CO-47-24**

7 The Navajo Nation Council hereby approves amendments to Resolution CO-47-24 as follows:
8

9 * * * *

10 **SECTION FOUR. ENACTING THE NICOTINE PRODUCTS AND**
11 **ELECTRONIC SMOKING PRODUCTS ACT**

12 **§1007. Definitions**

13 Subject to additional definitions contained in Title 24, Chapter 6, Sales Tax, the
14 following definitions apply to this Chapter:

- 15 1. "Electronic Smoking Product" means any device that can deliver aerosolized or
16 vaporized nicotine to the person inhaling from the device, including, but not
17 limited to, an e-cigarette, e-cigar, e-pipe, vape pen, or e-hookah. Electronic
18 Smoking Product includes any component, part, or accessory of such a device,
19 whether or not sold separately. It includes any substance intended to be aerolized
20 aerosolized or vaporized during the use of the device, whether or not the
21 substance contains nicotine. An electronic smoking device includes no battery or
22 battery charger when sold separately. In addition, Electronic Smoking Product
23 does not include drugs, devices, or combination products authorized for sale by
24 the U.S. Food and Drug Administration, as those terms are defined in the Federal
25 Food, Drug, and Cosmetic Act.
- 26 2. "Person" as defined in the Uniform Tax Administration Statute, shall include any
27 organization, whether a sole proprietorship, partnership, joint venture, trust,
28 estate, unincorporated association, company, corporation, or government (other
29 than the Navajo Nation government), or any part, division, or agency of any of
30 the foregoing, and an individual or group of individuals. In accordance with

1 Section ~~1009~~ 1008 of this Chapter, “person” for purposes of the Nicotine Products
2 and Electronic Smoking Products Tax shall include the government of the Navajo
3 Nation and any wholly owned subdivision or Enterprise of the Navajo Nation
4 government.

- 5 3. “Nicotine Product” means any commercially processed or manufactured product
6 for human consumption which contains nicotine, whether natural or synthetic.
7 Nicotine Product does not include (i) any mixed nicotine and tobacco product
8 included in the definition of Tobacco Product at ~~12~~ 24 N.N.C. § 802(2), or (ii)
9 any product designed or used for nicotine cessation that has been authorized by
10 the U.S. Food and Drug Administration to be marketed and for sale as “drugs,”
11 “devices,” or “combination products,” as defined in the federal Food, Drug, and
12 Cosmetic Act.²²

13 **SECTION FIVE. EFFECTIVE DATE**

14 This Act shall become effective ~~as provided in 2 N.N.C. § 221(B); 2 N.N.C.~~
15 ~~§1005(C)(1), and 2 N.N.C. § 164(A)(17)~~ on October 1, 2025.

16 * * * *

17
18 **SECTION FOUR. SAVING CLAUSE**

19 If any provision of this Act is determined invalid by the Supreme Court of the Navajo Nation,
20 or by any District Court of the Navajo Nation without appeal to the Navajo Nation Supreme
21 Court, the remainder of this Act shall remain as the law of the Navajo Nation.

22
23 **SECTION FIVE. EFFECTIVE DATE**

24 This Act shall become effective as provided in 2 N.N.C. §221(B); 2 N.N.C. §1005(C)(1), and
25 2 N.N.C. §164(A)(17).