



25TH NAVAJO NATION COUNCIL

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FOR IMMEDIATE RELEASE

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Health, Education, and Human Services Committee advance legislation to delay implementation of tobacco tax for readiness



Speaker Crystalyne Curley discussed the importance of amending the effective date of Resolution CO-47-24.

WINDOW ROCK, Ariz. – The Health, Education, and Human Services (HEHSC) Committee voted unanimously to advance Legislation No. 0050-25, which seeks to amend the effective date of Resolution CO-47-24 that established the taxation of nicotine and electronic smoking products. The amendment proposes a new effective date of October 1, 2025, allowing the Navajo Tax Commission additional time to finalize regulations, train staff, and conduct broad public education.

“This is a complex area of tax regulation that requires proper training, outreach, and clarity,” said legislation sponsor, Delegate Carl Slater. “By moving the effective date, we are protecting the integrity of the law and ensuring that our enforcement agencies and communities are ready. It is our responsibility to make sure the transition is smooth and fair.”

Legislation co-sponsor Speaker Crystalyne Curley underscored the importance of avoiding premature implementation.

“The technical revisions do not change the intent of the tax but will help clarify definitions and ensure that the Navajo Tax Commission has the proper timeline to do its job,” said Curley.

“A delayed effective date ensures the rules are in place and stakeholders are educated before enforcement begins.”

During the meeting, committee members expressed concern about the lack of public education following the enactment of the original tax law. Vice Chair Germaine Simonson emphasized that education efforts must go beyond newspaper notices or radio announcements.

“We need a clear plan,” Simonson said. “We owe it to our businesses and our people to ensure they understand this tax—what it is, when it starts, and how it will affect them.”

In response, Speaker Curley acknowledged the concern and committed to stronger educational outreach.

“We’ve included information in our newsletters and agency reports, but more visual materials may help,” she said. “We will work with the sponsor and recommend that the Tax Commission develop presentations, webinars, and other formats to better communicate how the tax will be implemented at the store level.”

Resolution CO-47-24, passed in November 2024, amended the Navajo Nation Code to authorize taxation on nicotine and electronic smoking products, including e-cigarettes and vape devices. It also reauthorized the Navajo Tax Commission to implement the tax and issue regulations. However, technical corrections and logistical concerns forced a delay in the implementation timeline.

Delegate Carl Slater extended his appreciation to the HEHSC’s oversight leadership and transparency.

He later added, “Implementing tax laws without the proper regulatory infrastructure risks confusion for our people and enforcement agencies. This legislation is about ensuring we do things correctly and in a way that respects the authority and responsibilities of the Navajo Tax Commission.”

The HEHSC Committee voted five in favor with none opposed, forwarding the legislation to the Law and Order Committee for continued consideration.

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