

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0144-25

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance Committee; Approving and Recommending the Fiscal Year 2026 Budget for the Office of the Navajo Tax Commission

Date posted: June 18, 2025 at 6:03 PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0144-25

DATE: June 18, 2025

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING THE FISCAL YEAR 2026 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION

PURPOSE: This proposed resolution approves the Proposed Fiscal Year 2026 Budget for the Office of the Navajo Tax Commission.

FINAL AUTHORITY: Budget and Finance Committee

VOTE REQUIREMENT: Simple Majority

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
Website Posting Time/Date: _____
Posting End Date: 06/23/25
Eligible for Action: 06/24/25

PROPOSED STANDING COMMITTEE RESOLUTION
25th NAVAJO NATION COUNCIL – Third Year, 2025

Introduced by:

(Prime Sponsor)



Tracking No. 0144-25

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND
RECOMMENDING THE FISCAL YEAR 2026 BUDGET FOR THE OFFICE OF
THE NAVAJO TAX COMMISSION

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council with oversight authority over the Office of the Navajo Tax Commission. 2 N.N.C. §300(A) and (B)(2).
- B. Each Oversight Committee, including the Budget and Finance Committee, shall review and make recommendations regarding the programs under its oversight responsibility, regarding the Navajo Nation's Comprehensive Budget for the upcoming Fiscal Year. 12 N.N.C. §840(A).

SECTION TWO. FINDINGS

- A. The Office of the Navajo Tax Commission prepared the following document in support of its Fiscal Year ("FY") 2026 Budget:
1. Fund Type Budget Summary, as provided in **Exhibit A**;
 2. General Fund Comparative Summary, as provided in **Exhibit B**;

3. Changes to the General Fund Budget, as provided in **Exhibit C**;
4. Recommended Conditions of Appropriation and Legislative Concerns, as provided in **Exhibit D**;
5. Recommended Unmet Needs, as provided in **Exhibit E**; and
6. Anticipated External Funds, as provided in **Exhibit F**. This exhibit is provided for information purposes only and as such is not subject to amendment since these are not Navajo Nation General Funds.

B. The Budget and Finance Committee Report, once prepared, will be attached as **Exhibit G**.

SECTION THREE. APPROVING AND RECOMMENDING THE FISCAL YEAR 2026 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION

- A. The Budget and Finance Committee approves the Office of the Navajo Tax Commission's Budget **Exhibits A-E**, as attached to this Resolution.
- B. The Budget and Finance Committee recommends the Navajo Nation Council include the amounts provided in **Exhibits A-E** into the Navajo Nation's Comprehensive Budget for FY 2026.

SECTION FOUR. DIRECTIVE

The Budget and Finance Committee directs the Office of Legislative Services to attach the Budget and Finance Committee Report as **Exhibit G**.