



25TH NAVAJO NATION COUNCIL

## 25TH NAVAJO NATION COUNCIL OFFICE OF THE SPEAKER

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### Navajo Nation Council approves legislation to delay implementation of nicotine product tax law



Council Delegate Carl Slater explained the extension provides the Navajo Tax Commission with additional time to finalize regulations.

**WINDOW ROCK, Ariz.** – On Tuesday, July 22, the 25th Navajo Nation Council unanimously approved Legislation No. 0050-25, which postpones the implementation of the nicotine and electronic smoking products tax to October 1, 2025. The extension provides the Navajo Tax Commission with additional time to finalize regulations, conduct staff training, and lead public education efforts.

“This legislation is about building a transparent and accountable system for administering new tax laws,” said Delegate Carl Slater, the bill’s sponsor. “By delaying the effective date, we are ensuring that the necessary regulatory infrastructure is in place and that communities and enforcement agencies are fully informed before implementation begins. This is how we build trust in future revenue systems.”

Originally signed into law on November 8, 2024, Resolution CO-47-24 enacted the Nicotine Products and Electronic Smoking Products Tax, applying a 22% tax rate to nicotine and electronic smoking devices. The law also increases taxes on other tobacco products, including cigarettes, smoking tobacco, snuff, twist tobacco, chewing tobacco, and cigars.

The Fund Management Plan for the tax will support the Office of Traditional Culture. In addition, the new tax revenue will support Department of Health projects in partnership with traditional Navajo healer non-profit organizations.

Legislation No. 0050-25 includes amendments requiring the Navajo Tax Commission to submit an implementation readiness report, distribute bilingual educational materials to all 110 chapters, and evaluate the revenue impact six months after the tax takes effect.

The 25th Navajo Nation Council approved Legislation No. 0050-25 through a consent agenda, with a vote of 20 in favor and none opposed. Once certified and delivered to the Office of the President and Vice President, Navajo Nation President Buu Nygren will have up to ten calendar days to consider the resolution.

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