

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0134-26_

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance Committee; Recommending the Fiscal Year 2027 Budget for the Office of the Navajo Tax Commission and Related Matters

Date posted: June 23, 2026 at 8:24PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0134-26

DATE: June 23, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; RECOMMENDING THE FISCAL YEAR 2027 BUDGET FOR THE OFFICE OF NAVAJO TAX COMMISSION AND RELATED MATTERS

PURPOSE: This legislation, if approved, would recommend to the Navajo Nation Council the Budget for the Office of Navajo Tax Commission for Fiscal Year 2027.

FINAL AUTHORITY: Budget and Finance Committee

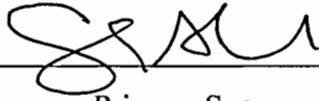
VOTE REQUIRED: Simple Majority

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

5-DAY BILL/HOLD PERIOD:
Website Posting Time/Date:
Posting End Date: 06-28-26
Eligible for Action: 06-29-26

PROPOSED STANDING COMMITTEE RESOLUTION
25th NAVAJO NATION COUNCIL—Fourth Year, 2026

Introduced By:


Primary Sponsor

Tracking No. 0134-26

AN ACTION
RELATING TO THE BUDGET AND FINANCE COMMITTEE;
RECOMMENDING THE FISCAL YEAR 2027 BUDGET FOR THE
OFFICE OF THE NAVAJO TAX COMMISSION AND RELATED
MATTERS

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), (C), 301(B)(2) and (13).
- B. The Budget and Finance Committee shall make recommendations concerning the budget to the Navajo Nation Council. 12 N.N.C. § 840(A).

SECTION TWO. FINDINGS

- A. The Budget and Finance Committee held budget meetings and heard reports from office staff regarding the proposed Fiscal Year 2027 (“FY 2027”) Budget for the Navajo Nation Office of the Navajo Tax Commission. 12 N.N.C. § 840(A).
- B. The Office of the Navajo Tax Commission prepared the following documents in support of its FY 2027 Budget:

1. Fund Type Budget Summary, as provided in **Exhibit A**;
2. General Fund Comparative Summary, as provided in **Exhibit B**;
3. Recommended Changes to the General Fund Budget, as provided in **Exhibit C**;
4. Recommended Conditions of Appropriations 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 they are not Navajo Nation General Funds.

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

SECTION THREE. RECOMMENDING THE FISCAL YEAR 2027 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION

The Budget and Finance Committee has completed its review and recommendation of the Fiscal Year 2027 Budget for the Navajo Nation Office of the Navajo Tax Commission. Pursuant to 12 N.N.C. § 840(A), this recommendation shall be transmitted to the Navajo Nation Council for consideration in the development of the Navajo Nation's Fiscal Year 2027 Comprehensive Budget as set forth in **Exhibits A-E**.

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**.

SECTION FIVE. EFFECTIVE DATE

This Action shall become effective in accordance with 2 N.N.C. § 189(A) and (B).