

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0185-24\_

SPONSOR: Shaandiin Parrish

**TITLE: An Action Relating to the Budget and Finance Committee; Approving and Recommending the Fiscal Year 2025 Budget for the Office of the Navajo Tax Commission**

***Date posted:*** July 19, 2024 at 8:24PM

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**SUMMARY OF PROPOSED LEGISLATION**

Tracking No. 0185-24

DATE: July 19, 2024

RE: **AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE;  
APPROVING AND RECOMMENDING THE FISCAL YEAR 2025  
BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION**

**PURPOSE OF THIS LEGISLATION:**

to approve and recommend the FY2025 Budget for  
the Office of Navajo Tax Commission.

**FINAL AUTHORITY and VOTE REQUIREMENT:**

The Budget & Finance Committee has final authority. A simple majority vote is required.

OLC No. 24-414-1

5-DAY BILL HOLD PERIOD 7/20  
Website Posting Time/Date \_\_\_\_\_  
Posting End Date: 07-24-24  
Eligible for Action: 07-25-24

1 PROPOSED STANDING COMMITTEE RESOLUTION  
2 25<sup>th</sup> NAVAJO NATION COUNCIL – Second Year, 2024

3 Introduced by:

4   
5  
6 (Prime Sponsor)

7  
8 Tracking No. 0185-24  
9

10 AN ACTION  
11 RELATING TO THE BUDGET AND FINANCE COMMITTEE;  
12 APPROVING AND RECOMMENDING THE FISCAL YEAR 2025  
13 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION  
14

15 BE IT ENACTED:  
16

17 SECTION ONE. AUTHORITY

18 A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council  
19 with legislative authority over budget matters for the Navajo Nation. 2 N.N.C. §300(A); 2  
20 N.N.C. §300(B)(2).

21 B. Each Oversight Committee, including the Budget and Finance Committee, shall review and  
22 make recommendations regarding the programs under its oversight responsibility, regarding  
23 the Navajo Nation's Comprehensive Budget for the upcoming Fiscal Year. 12 N.N.C.  
24 §840(A).

25 C. The Office of the Navajo Tax Commission is under the oversight authority of the Budget and  
26 Finance Committee. 2 N.N.C. §301(B)(13).  
27

28 SECTION TWO. FINDINGS

29 A. The Budget and Finance Committee held a meeting regarding the Navajo Nation's FY2025  
30 Comprehensive Budget.

1 B. During this meeting, the Budget and Finance Committee reviewed and considered the  
2 proposed FY2025 budget for the Office of the Navajo Tax Commission (“ONTC”), after  
3 receiving public comment on their proposed budgets, a presentation by ONTC staff, and after  
4 Committee deliberations.

5 C. The Budget and Finance Committee finds that approval of the ONTC’s proposed FY2025  
6 budgets, with the changes recommended herein (if any), is in the best interest of the Navajo  
7 Nation.

8  
9 **SECTION THREE. APPROVING AND RECOMMENDING THE FISCAL YEAR 2025**  
10 **BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION**

11 A. The Budget and Finance Committee hereby approves the FY2025 budget for the Office of  
12 the Navajo Tax Commission, as detailed in the “Fund Type Budget Summary” attached  
13 hereto as **Exhibit A**, with the changes (if any) shown below.

14 B. The Budget and Finance Committee hereby approves certain revisions to the FY2025 budget  
15 amount for the ONTC, as shown in Columns D and E in the “General Fund Comparative  
16 Summary” attached hereto as **Exhibit B**.

17 C. The Budget and Finance Committee hereby recommends to the Navajo Nation Council  
18 certain changes to the General Fund Budget, as described in the “Recommended Changes to  
19 the General Fund Budget” attached hereto as **Exhibit C**.

20 D. The Budget and Finance Committee hereby recommends to the Navajo Nation Council  
21 certain Conditions of Appropriation and Legislative Concerns, as listed in the **Exhibit D**  
22 attached hereto.

23 E. The Budget and Finance Committee hereby recommends to the Navajo Nation Council that  
24 certain Unmet Needs for the ONTC be included in the FY2025 Comprehensive Budget, as  
25 explained in the **Exhibit E** attached hereto.

26 F. The Budget and Finance Committee hereby recommends that the Navajo Nation Council  
27 approve the FY2025 budget for the ONTC, as well as all Budget and Finance Committee  
28 recommendations shown in the attached **Exhibits B - E**, and that such recommendations be  
29 incorporated into the Navajo Nation’s FY2025 Comprehensive Budget.

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**SECTION FOUR. EFFECTIVE DATE**

This Action shall become effective pursuant to 12 N.N.C. §840(A) and 2 N.N.C. §221(C).

**SECTION FIVE. SAVING CLAUSE**

If any portion of this Action is determined invalid by the Navajo Nation Supreme Court, or by a District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, the remainder of this Act shall be the law of the Navajo Nation.