

RESOLUTION OF THE  
NAVAJO NATION COUNCIL

22<sup>nd</sup> NAVAJO NATION COUNCIL - First Year, 2011

AN ACTION

RELATING TO THE LAW AND ORDER, RESOURCES AND DEVELOPMENT, BUDGET AND FINANCE, AND NÁABIK'ÍYÁTI' COMMITTEES; AMENDING 24 N.N.C. § 620 (B) (C) BY ENACTING THE "NAVAJO NATION SALES TAX DISTRIBUTION REFORM ACT OF 2012" ALLOCATING TEN PERCENT (10%) OF THE REVENUE COLLECTED TO THE SCHOLARSHIP FUND AND TEN PERCENT (10%) OF THE REVENUE COLLECTED TO THE ECONOMIC DEVELOPMENT FUND

BE IT ENACTED:

1. Purpose:

The Navajo Nation finds it the best interest of the Navajo Nation People to amend 24 N.N.C. § 620 (B) (C) by hereby enacting the "Navajo Nation Sales Tax Distribution Reform Act of 2012" as follows:

---

Chapter 6. Sales Tax

\* \* \* \*

§ 620. Allocation of Revenue

\* \* \* \*

After allocation to permanent or special revenue funds as required by Navajo Nation law, and allocation to the Tax Administration Suspense Fund as required by the fiscal policy adopted by the Navajo Tax Commission for such Fund, the net revenue from this Chapter shall be disbursed as follows:

- A. To the extent that any amount is collected pursuant to Section 605(B) above, that amount shall be transmitted by the Office of the Navajo Tax commission to the chapter in a timely manner, to be expended in accordance with the ordinance referred to in Section 605(B) above.

- B. Except as otherwise provided in subsection (C), sixty percent (60%) ~~seventy five percent (75%)~~ of the revenue collected shall be deposited into the General Fund of the Navajo Nation, and twenty percent (20%) ~~twenty five (25%)~~ of the revenue collected shall be deposited in to the Judicial/Public Safety Facilities Fund, ten percent (10%) of the revenue collected shall be deposited to the Scholarship Fund, and ten percent (10%) of the revenue shall be deposited to the Economic Development Fund to appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council.
- C. Sixty percent (60%) ~~Seventy five percent (75%)~~ of the revenue collected from retail establishments located in the Navajo Nation shall be deposited into a trust fund to be appropriated pursuant to a plan of operation developed by the Office of Navajo Government Development and approved by the Budget and Finance Committee of the Navajo Nation Council; and twenty percent (20%) ~~twenty five percent (25%)~~ of the revenue collected shall be deposited into the Judicial/Public Safety Facilities Fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council; ten percent (10%) of the revenue collected shall be deposited into the Scholarship Fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council and ten percent (10%) of the revenue collected shall be deposited in to the Economic Development fund to be appropriated pursuant to a fund management plan approve by the Budget and Finance Committee of the Navajo Nation Council.

\* \* \* \*

---

## 2. **Effective Date**

The amendment enacted herein shall be effective January 01, 2013.

**3. Codification**

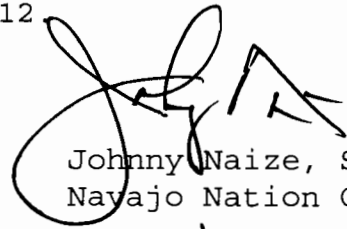
The provision of the Act which amend or adopt new sections of the Navajo Nation Code shall be codified by the Office of Legislative Counsel. The Office of Legislative Counsel shall incorporate such amended provisions in the next codification of the Navajo Nation Code.

**4. Saving Clause**

Should any provision of this Act be determined invalid by the Navajo Nation Supreme Court, or the District Courts of the Navajo Nation without appeal to the Navajo Nation Supreme Court, those provisions of the Act which are not determined invalid shall remain the law of the Navajo Nation.

**CERTIFICATION**

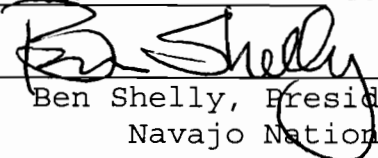
I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 9 in favor and 7 opposed, this 17<sup>th</sup> day of October, 2012.

  
Johnny Naize, Speaker  
Navajo Nation Council  
Oct 22, 2012  
Date

Motion: Honorable Kenneth Maryboy  
Second: Honorable Russell Begaye

**ACTION BY THE NAVAJO NATION PRESIDENT:**

- 1. I hereby sign into law the foregoing legislation, pursuant to 2 N.N.C. §1005 (C)(10), on this \_\_\_\_\_ day of OCT 31 2012 2012.

  
\_\_\_\_\_  
Ben Shelly, President  
Navajo Nation

2. I hereby veto the foregoing legislation, pursuant to 2 N.N.C. §1005 (C) (11), this \_\_\_\_\_ day of \_\_\_\_\_ 2012 for the reason(s) expressed in the attached letter to the Speaker.

---

Ben Shelly, President  
Navajo Nation