

RESOLUTION OF THE  
NAVAJO NATION COUNCIL

21<sup>ST</sup> NAVAJO NATION COUNCIL - Fourth Year 2010

AN ACT

RELATING TO ECONOMIC DEVELOPMENT AND FINANCE, ENACTING THE  
HOTEL OCCUPANCY TAX AMENDMENTS ACT OF 2010; AMENDING TITLE  
24 OF THE NAVAJO ANTION CODE

BE IT ENACTED:

**Section One. Findings.**

A. The Navajo Nation hereby finds that the current provisions of the Navajo Nation Hotel Occupancy Tax do not provide credit for taxes paid pursuant to a nondiscriminatory hotel occupancy tax imposed by any duly established township or local government subunit of the Navajo Nation.

B. The Navajo Nation further finds that the provision of a credit for such hotel occupancy taxes paid would be in the best interests of the Navajo Nation and the Navajo People; provided that revenues from such excise tax are utilized to provide essential governmental services.

**Section Two. Enactment of the Hotel Occupancy Tax Amendments Act of 2010**

The Navajo Nation hereby enacts the Hotel Occupancy Tax Amendments Act of 2010.

**Section Three. Amendment of Title 24 of the Navajo Nation Code**

The Navajo Nation Council hereby amends Title 24 of the Navajo Nation Code, as follows:

NAVAJO NATION CODE ANNOTATED  
TITLE 24. TAXATION  
CHAPTER 7. HOTEL OCCUPANCY TAX

A person may take a credit against the tax imposed by this Chapter for taxes paid pursuant to any nondiscriminatory hotel occupancy tax imposed by any duly established township or local government subunit of the Navajo Nation provided that revenues from such excise tax are utilized to provide essential governmental services.

#### **Section Four. Effective Date**

The provisions of this Act shall become effective in accord with 2 N.N.C. §221(B).

#### **Section Five. Codification**

The provisions of this Act which amends sections of the Navajo Nation Code shall be codified by the Office of Legislative Counsel.

#### **Section Six. Savings Clause**

Should any provisions 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, or any other court of competent jurisdiction, those portions of this 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 65 in favor and 0 opposed, this 21<sup>ST</sup> day of October 2010.

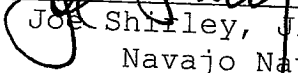
  
Lawrence T. Morgan, Speaker  
Navajo Nation Council

27 Oct 10  
Date

Motion: David Shondee  
Second: Raymond Maxx

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 8 day of November 2010.

  
\_\_\_\_\_  
Dr. Joe Shirley, Jr., President  
Navajo Nation

2. I hereby veto the foregoing legislation, pursuant to 2 N.N.C. \$1005 (C) (11), this \_\_\_\_\_ day of \_\_\_\_\_ 2010 for the reason(s) expressed in the attached letter to the Speaker.

\_\_\_\_\_  
Dr. Joe Shirley, Jr., President  
Navajo Nation

ECONOMIC DEVELOPMENT COMMITTEE REPORT  
21<sup>st</sup> NAVAJO NATION COUNCIL -- Fourth Year 2010

Mr. Speaker:

The Economic Development Committee, to whom has been assigned:

LEGISLATION NO. 038/10  
Introduced by Hon. Bobby Robbins

AN ACT  
Relating to Economic Development and Finance; Enacting the Hotel Occupancy Tax  
Amendments Act of 2010, Amending Title 24 of the Navajo Nation Code

has had it under consideration and reports the same with a **TABLED** recommendation  
with no amendments as follows:

And hence referred to the Budget and Finance Committee.

**CERTIFICATION**

I, hereby certify that the foregoing legislation was duly considered by the Economic  
Development Committee of the Navajo Nation Council at a duly called meeting at St.  
Michael's, Navajo Nation (Arizona), at which a quorum was present and that the same  
was tabled with a vote of 4 in favor, 2 opposed on this 9th day of June, 2010.

  
Mr. Lawrence R. Platero, Chairman  
Economic Development Committee

MOTION: Tom LaPahe  
SECOND: Katherine Benally

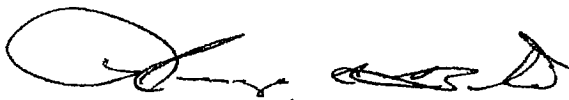
21<sup>st</sup> NAVAJO NATION COUNCIL – FOURTH YEAR 2010

The BUDGET AND FINANCE COMMITTEE OF THE NAVAJO NATION COUNCIL to whom has been assigned:

LEGISLATION NO. 0332-10

Has had it under consideration and report the same with the recommendation that it DO PASS with no amendments.

And therefore referred the same to the ETHICS AND RULES COMMITTEE OF THE NAVAJO NATION COUNCIL.



LoRenzo C. Bates, Chairperson  
Budget and Finance Committee

Dated: July 23, 2010

Motioned by: Honorable Pete Ken Atcitty

Seconded by: Honorable Nelson Begaye

Vote: 5 in Favor, 0 Opposed and 0 Abstain

21st Navajo Nation Council

Fourth Year 2010

Mr. Speaker,

The **ETHIC AND RULES COMMITTEE**, to whom has been assigned

**NAVAJO LEGISLATIVE BILL 332-10**

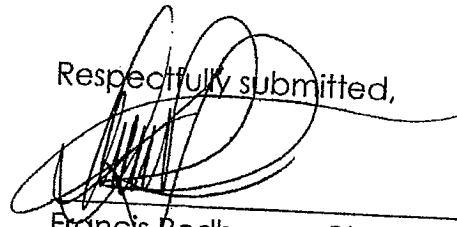
Has had it under consideration and reports the same with a **DO PASS** with **NO AMENDMENT**.

And therefore referred to the **21<sup>st</sup> NAVAJO NATION COUNCIL**.


Mr. Co

Mr. E

Respectfully submitted,

  
Francis Redhouse, Chairperson

Adopted:

  
Advisor

Not Adopted:

Advisor

Date: **August 6, 2010**

The vote was 6 in favor and 0 opposed

Excused: Herman Daniels, Jr.

Absent: