



23rd NAVAJO NATION COUNCIL LEGISLATION SPONSORSHIP WITHDRAWAL

I, Dwight Witherspoon, Primary
Sponsor of proposed legislation hereby withdraw my
sponsorship of the proposed legislation. The legislation
tracking number is 0128-15.

If there are any co-sponsors, they may re-sponsor the same
bill by beginning a new legislation.

SPONSOR SIGNATURE:

Dwight Witherspoon

DATE:

May 5, 2015



NOTIFICATION TO WITHDRAW SPONSORSHIP

Legislative Reporting Supervisor
Reporting Section/OLS

I, Dwight Witherspoon, Sponsor of proposed resolution hereby withdraw my sponsorship of the proposed resolution, tracking no. 0128-15. I understand that if there are co-sponsors to the resolution, they may continue as sponsor of the proposed resolution.

Dwight Witherspoon Signature

May 5, 2015 Date

LEGISLATIVE SUMMARY SHEET

Tracking No. 0128-15

DATE: April 14, 2015

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES, CONFIRMING THE NAVAJO NATION PRESIDENT'S NOMINATION TO THE NAVAJO TAX COMMISSION

PURPOSE: The purpose of the resolution is to confirm Scott A. Taylor to the Navajo Tax Commission.

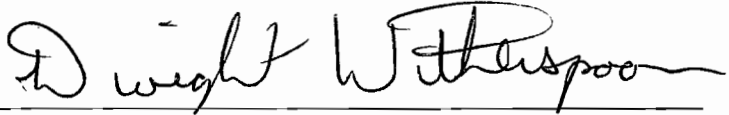
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: None
Website Posting Time/Date: 11:30am 4/17/15
Posting End Date: 4/22/2015
Eligible for Action: 4/23/2015

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PROPOSED STANDING COMMITTEE RESOLUTION
23rd NAVAJO NATION COUNCIL -- First Year, 2015

INTRODUCED BY



(Prime Sponsor)

TRACKING NO. 0128-15

AN ACTION

RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI'
COMMITTEES, CONFIRMING THE NAVAJO NATION PRESIDENT'S
NOMINATION TO THE NAVAJO TAX COMMISSION

BE IT ENACTED:

Section One. Findings

- A. The Navajo Nation President nominates a person to the Navajo Tax Commission based on education, experience, or office. 2 N.N.C. § 3352(B).
- B. The Naabik'iyáti' Committee confirms the Navajo Nation President's nominees to the Navajo Tax Commission. 2 N.N.C. § 3352(B).
- C. The Navajo Nation Council established the Budget and Finance Committee (B&F) as a Navajo Nation standing committee and as such gave B&F the power to conduct oversight functions of the Navajo Tax Commission. 2 N.N.C. §§ 300(A) and 301(B)(13) (2012) *see also* CJA-03-13.
- D. The Navajo Tax Commission "shall consist of five members, at least three of whom shall be Navajos." 2 N.N.C. § 3352(A).
- E. The Navajo Tax Commissioners shall serve a five year term of office, provided the terms are staggered. 2 N.N.C. § 3352 (C).
- F. The powers and duties of the Navajo Tax Commission are found at 2 N.N.C. § 3353.

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Section Two. Nominations to the Navajo Tax Commission

The Navajo Nation President nominates Scott A. Taylor to the Navajo Tax Commission. Mr. Taylor’s nomination letter, letter of interest and resume are attached as EXHIBIT A.

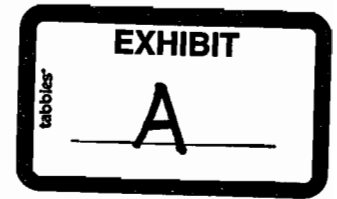
Section Three. Confirmation of Navajo Tax Commission

1. The Naabik’iyáti’ Committee confirms the Navajo Nation President’s nominations to Scott A. Taylor to the Navajo Tax Commission.
2. Scott A. Taylor’s term shall be March 31, 2015 thru March 31, 2020.

THE NAVAJO NATION



BEN SHELLY PRESIDENT
REX LEE JIM VICE PRESIDENT



March 18, 2015

Scott A. Taylor
Professor of Law and Senior Distinguished Fellow
University of St. Thomas School of Law

Minneapolis, MN 55403-2005

Dear Mr. Taylor,

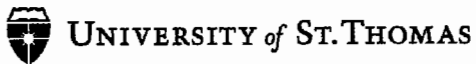
It is my pleasure to reappoint you to the Navajo Tax Commission. Your ongoing interest and role in promoting the tax base of the Navajo Nation, and assistance in the regulatory process as a member of the Tax Commission is commendable.

Your commitment to the Navajo People and your experience in the taxation program of the Navajo Nation and other Indian Tribes will be beneficial to the Navajo Nation moving forward.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Shelly".

Ben Shelly, President
NAVAJO NATION



School of Law Faculty
Mail MSL 400
Minneapolis, MN 55403-2015
U.S.A.
Telephone: 1
Facsimile: 1
www.stthomas.edu/law

October 14, 2014

President Ben Shelly
PO Box 7440
100 Parkway
Window Rock, Navajo Nation 86515

Subject: Request to be considered for reappointment to the Navajo Tax Commission

Dear President Shelly:

I have just completed my third five-year term as a Commissioner of the Navajo Tax Commission. This term expired on October 10, 2014, just a few days ago. With the encouragement of the Director of the Office of the Navajo Tax Commission and my fellow tax commissioners, I have decided to share with you my interest in continuing in the position for a fourth term. Accordingly, I humbly ask that you consider reappointing me to the Commission.

I am a Professor of Law and Senior Distinguished Fellow at the University of St. Thomas in Minneapolis, Minnesota. Before moving to Minneapolis, I served as a law professor at the University of New Mexico for 20 years (1982-2002) and regularly taught a course entitled Taxation in Indian Country. This academic year I am serving as a Visiting Professor of Law at the University of New Mexico, where I am teaching a Tribal Courts Seminar and also serving the Southwest Indian Law Clinic. I currently serve on the Tesuque Tax Commission and have helped OhKay Owingeh with their tribal tax system. My experience also includes work as a trial attorney for IRS and as Professor-in-Residence in the Washington, DC office of the IRS.

I must confess that serving on the Navajo Tax Commission has been an exceptionally fulfilling part of my legal career. The director and staff are remarkable professionals, and I have learned so much from my fellow commissioners over the years. Continuing for another term would be a special and appreciated privilege for me. If you have any questions, please contact me at your convenience.

Many thanks,

A handwritten signature in black ink that reads "Scott A. Taylor".

Scott A. Taylor
Professor and Senior Distinguished Fellow

SCOTT A. TAYLOR

Professor of Law and Senior Distinguished Fellow
University of St. Thomas School of Law

Teaching Experience

2002 to present

Professor (with tenure until May 31, 2014) and Senior Distinguished Fellow, University of St. Thomas School of Law, Minneapolis, MN, USA

Courses Taught: Federal Taxation, Native American Law, Nonprofit Organizations, Nonprofit Clinic

2014 to 2015

Visiting Professor (until May 15, 2014), University of New Mexico School of Law, Albuquerque, NM

Courses: Tribal Courts, Tribal Law Journal, Southwest Indian Law Clinic

2009 to 2010

Ruth McGregor Chair of Teaching Excellence and Visiting Professor, Phoenix School of Law, Phoenix, AZ, USA (one-year appointment focused on mentoring faculty on their teaching and scholarship)

Courses Taught: Contracts I & II

1982 to 2002

Professor (with tenure starting 1989), University of New Mexico School of Law, Albuquerque, NM, USA

Courses Taught: Individual Federal Income Tax; Corporate Tax; Federal Taxation of Business Enterprises (corporate and partnership taxation); Federal Taxation of Estates, Gifts, Trusts, and Generation Skipping Transfers; Tax Research and Procedure; Natural Resources Taxation; Wills and Trusts; Taxation in Indian Country; Indian Gaming; Tax Practice Clinic; Advocacy; VITA (volunteer income tax assistance); Small Business Clinic; Oil and Gas

1986-87, Spring 1991

Visiting Professor, New York Law School, New York, NY, USA

Courses Taught: Individual Federal Income Tax; Federal Income Taxation of Corporations and Shareholders; Federal Taxation of Estates, Gifts, and Trusts; Evidence

1998-99

Visiting Professor, University of California at Davis School of Law, Davis, CA, USA

Courses Taught: Federal Income Taxation; Federal Partnership Taxation; Federal Estate and Gift Taxation

2000 (summer)

Visiting Professor, Lewis and Clark Law School, Portland, OR, USA

Course Taught: Indian Gaming

2000-2001

Visiting Professor, Seton Hall University School of Law, Newark, NJ, USA

Courses Taught: Federal Income Taxation; Indian Law; International Tax Planning

Legal Education

New York University School of Law, New York, NY, USA
LL.M. in Taxation, 1982

University of New Mexico School of Law, Albuquerque, NM, USA
J.D., Cum Laude, 1978

Legal Employment

1987-88: Professor-in-Residence, Office of Chief Counsel, IRS, Washington, DC, USA

1978-81: Trial Attorney, District Counsel, IRS, St. Paul, MN, USA

Admitted to Practice

New Mexico (1978--inactive), United States Tax Court (1978), Minnesota (1979), Tenth Circuit Court of Appeals (1985), United States Supreme Court (1986)

Honors

Mission Award for Excellence in Professional Preparation (2014), Selected by University of St. Thomas Mission Award Committee

Professor of the Year (2006 & 2009), University of St. Thomas, by vote of 3L students

Multicultural Student Services Ally Award (2005), University of St. Thomas

Most Outstanding Professor (2004), University of St. Thomas, BALSAs

Most Outstanding Professor (2000-2001), Seton Hall Law School, by vote of 3L students

Outstanding Service Award, Native American Law Student Association, University of New Mexico School of Law (2000)

Regents Professor of Law (1997-98) for excellence in teaching innovations, University of New Mexico School of Law

Franklin Jones Award for Outstanding Contribution to Public Service, sponsored by the Sutin, Thayer, Browne Law Firm, Albuquerque, NM, USA (1995)

Most Outstanding New Volunteer Income Tax Assistance Program, Law Student Division of the ABA (1995)

Service Award, Native American Law Student Association, University of New Mexico School of Law (1994)

Outstanding Professor Award, Native American Law Students, University of New Mexico School of Law (1993)

Outstanding Contribution Award, State Bar of New Mexico, Albuquerque, NM, USA (1987)

Most Outstanding Professor Award, University of New Mexico School of Law (by vote of 3L students) (1986)

University of New Mexico Presidential Lectureship (1984-86) (award for excellence in scholarship and teaching)

Mexican American Law Student Association Service Award, University of New Mexico School of Law (1984)

Publications

Books

PLANNING TAX EXEMPT ORGANIZATIONS (with R. Desiderio),
Shepard's/McGraw Hill, (two volumes 1986)

THE LAW OF TAX EXEMPT ORGANIZATIONS IN A NUTSHELL (Thomson
Reuters 2011)

Articles

Bang Goes the Theory—Debunking Traditional Legal Education, 3 Phoenix Law Rev.
310 (2010)

Taxation in Indian Country after *Carcieri v. Salazar*, 36 Wm. Mitchell L. Rev. 590
(2010)

The Importance of Being Interest: Why a State Cannot Impose its Income Tax on Tribal
Bonds, 25 Akron Tax J. 123 (2010)

The Relevance of Faith Integration in Legal Education, 18 Nottingham L. J. 49 (2009)

Spirituality and Academic Performance at a Catholic Law School: An Empirical Study,
45 Cal. W.L. Rev. 89 (2008).

The Unending Onslaught on Tribal Sovereignty: State Income Taxation of Non-Member
Indians, 91 Marq. L. Rev. 917 (2008)

A Judicial Framework for Applying Supreme Court Jurisprudence to the State Income
Taxation of Indian Traders, 2007:4 Mich. State L. Rev. 841

Enforcement of Tribal Court Tax Judgments Outside of Indian Country: The Ways and
Means, 34 N. M. L. Rev. 339 (2004)

The Native American Law Opinions of Judge Noonan: Do We Hear the Faint Voice of
Bartólome de las Casas? 1 U. of St. Thomas L. J. 148 (2003)

Un impuesto ideal sobre el consumo en el comercio electrónico en una economía
global," 5 Revista de la Facultad de Derecho de la Universidad de Granada 757 (2002).

An Ideal E-Commerce Tax in a Global Economy, 1 Global Review of Cyberlaw 133
(2001)

Federal and State Income Taxation of Indian Gaming Revenue, 5 Gaming L. Rev. 383
(2001)

Reciprocal Experiential Learning, 1 Active Learning in Higher Education 60-78 (2000)

State Property Taxation of Tribal Fee Lands Located Within Reservation Boundaries, 23 American Indian L. Rev. 55 (1998)

An Introduction and Overview of Taxation and Indian Gaming, 29 Ariz. St. L. J. 251 (1997)

Teaching a Law Seminar over the Internet, 3 Journal of Information Law and Technology (September 30, 1996).

Computer and Internet Applications in a Clinical Law Program at the University of New Mexico School of Law, 6 J. of Law & Information Science 62 (1995)

Technology within the Legal Profession in New Mexico, 5 J. of Law & Information Science 47 (1994)

Corporate Integration in the Federal Income Tax: Lessons from the Past and a Proposal for the Future, 10 Va. Tax Rev. 237 (1990)

Taxation of Captive Insurance: A New Solution for an Old Problem, 42 Tax Lawyer 859 (1989)

Tribal Taxation: The Practical Considerations, 1 Mineral Law Series, paper #4 (Rocky Mountain Mineral Law Foundation 1989)

Captive Insurance: A Review and Criticism of Recent Developments Coupled with a Proposed Solution, 41 Tax Notes 447 (1988)

Taxing Charities Out of Business: A Solution in Search of a Problem, 39 Tax Notes 753 (1988)

Using Section 1244 with Incorporated Oil and Gas Ventures, Tax Ideas Section of Prentice-Hall's Oil & Gas Taxes/Natural Resources Services (1985)

United States Forest Service Timber Cutting Contracts: Federal Income Tax Consequences on Disposition, 19 Timber Tax J. 17 (1983)

The Deductibility of the New Mexico Gross Receipts Tax Imposed on the Sale of a Newly Constructed Home, 13 N. M. L. Rev. 625 (1983)

Sponsored Research

Chapters 6 and 7 of Insuring New Mexico a Water Future (1986)

Current Research

The Consent Doctrine as a Constitutional Principle in Federal Indian Law; Free Speech Concerns in the Context of § 501(c)(4) Organizations; Federal Preemption of State

Taxation in Indian Country after the Department of Interior's New Regulations on Surface Leasing of Tribal Lands

Selected Professional Activities

Commissioner, Navajo Tax Commission, Navajo Nation (1999 to present) (reappointed October 2009 for third 5-year term) [the Navajo Nation is a federally recognized Indian tribe located in the four corners area of New Mexico, Arizona, Utah, and Colorado]

Commissioner, Tesuque Pueblo Tax Commission (appointed March 2006) [Tesuque Pueblo is a federally recognized Indian tribe located north of Santa Fe, New Mexico]

Justice, Court of Appeals, Prairie Island Indian Community, MN (2003-2013) [the Prairie Island Indian Community is a federally recognized Indian tribe located south of the Twin Cities, Minnesota]

Pro Bono Counsel, Turtle Mountain Band of Chippewa Indians, ND (2006-2013) [representing two of the tribe's wholly owned corporate subsidiaries in a federal Tax Court proceeding]

Recent Professional Presentations

Use of Traditional Justice in Tribal Court Adjudications, Annual Conference of Tribal Judges and Law Clerks, Tulsa, Oklahoma (October 10, 2014)

Presentations on Government-to-Government Relations, Taxation and Finance, and Structuring Tribal Enterprises at the Tribal Telecom 2012 Conference, Gila River Indian Community, Phoenix, Arizona (February 2-3, 2012)

The Regulation of Lawyers in Tribal Courts within the United States: Learning from Examples, Conference on Regulating and Deregulating Lawyers in the 21st Century, Institute of Advanced Legal Studies, London (June 3, 2010)

Boosting the life cycle of the law teacher: from rookie to academic rock star, Learning in Law Annual Conference, University of Warwick, England (Jan. 29, 2010)

Testimony, Hearing of the Committee on Indian Affairs, United States Senate, Sept. 18, 2009 [testimony regarding: Application of the General Welfare Exclusion to Health Care Provided by Federally Recognized Indian Tribes to Their Members]

Use of Internet Technologies and Networks in Legal Education, Legal Education in Context and in Practice, University College Dublin (March 13, 2009)

The Post-Colonial Anti-Zoo in the United States, Society for Francophone Postcolonial Studies, Conference on Rethinking the Human Zoo, London (Nov. 29, 2008)

Spirituality and Academic Performance, Learning in Law Annual Conference, University of Warwick, England (Jan. 4, 2008)

Spirituality and Academic Performance, Society for Research in Higher Education Annual Conference, Brighton, England (Dec. 12, 2007)

The Consent Doctrine and the Power of Indigenous Communities to Tax, University of Auckland, New Zealand (June 5, 2007)

The Historical Foundations of Taxation in Indian Country, National Intertribal Tax Alliance Conference, Shakopee Mdewakanton Indian Community, Minnesota (August 23-24, 2006)

A History and Critique of the State-Sponsored Christianization of the Indigenous Peoples of the United States, Law, Religion and Social Change Conference, Australian National University, Canberra, Australia (May 25-27, 2006)

Legal Research for Equal Justice: An Example of Experiential Learning, LILI 2006, University of Warwick, England (January 5, 2006)

Taxation in Indian Country: An Overview, National Intertribal Tax Alliance Conference, Albuquerque (October 2004)

American Tax Systems as Examples of Successful e-Government, BILETA 2003, Greenwich, England (April 14, 2003)

Taxation in Indian Country, Fifth Annual Native American Law Conference, Utah State Bar, Salt Lake City (March 29, 2002)

Teaching Professionalism among Practitioners and Students, Fourth Annual Learning in Law Initiative Conference, University of Warwick, England (January 11, 2002)

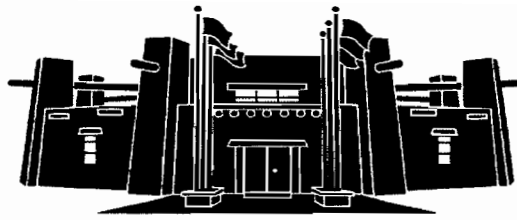
The Academic Value of Reflective Writing: An Empirical Study, Third Annual Learning in Law Initiative Conference, University of Warwick, England (January 5, 2001)

A Proposal for Harmonizing Consumption Taxation of Internet Commerce, University of Granada, Spain (May 23, 2000)

An Ideal E-Commerce Consumption Tax in a Global Economy, BILETA 2000, University of Warwick, England (April 14, 2000)


Reciprocal Experiential Learning, Second Annual Learning in Law Initiative Conference, University of Warwick, England (January 7, 2000)

Testimony, Hearing of the Committee on Resources, United States House of Representatives, October 12, 1999 [regarding state tax collection issues within Indian Country; testimony reported at Doug Sheppard, House Panel Hears Testimony on Indian Transaction Tax Collections, 17 State Tax Notes 1029 (October 18, 1999)]



MEMORANDUM

TO: Honorable Dwight Witherspoon
Navajo Nation Council Delegate

FROM: 
Carolyn R. West-Taylor, Attorney
Office of Legislative Counsel

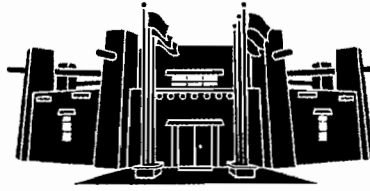
DATE: April 14, 2015

SUBJECT: OLC Service Request No. 15-314-1: An Action Relating to Budget and Finance and Naabik'iyáti' Committees; Confirming the Navajo Nation President's Nomination to the Navajo Tax Commission

As requested, I prepared the above-reference proposed resolution and associated legislative summary sheet. Based on existing law and review of documents submitted, the resolution drafted is legally sufficient. However, as with all legislation, the proposed resolution is subject to review by the courts in the event of challenge. You are encouraged to review the proposed resolution to ensure this is drafted to your satisfaction.

If you are satisfied with the proposed resolution, please sign as "Primary Sponsor" and submit to the Office of Legislative Services where the proposed resolution will be given a tracking number and sent to the Office of the Speaker for assignment.

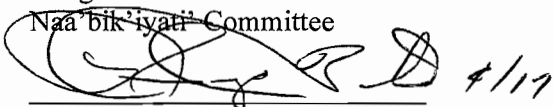
If the proposed legislation is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of the changes you would like to make.



April 16, 2015

MEMORANDUM

TO : *Honorable Members*
Budget and Finance Committee
Naa'biik'iyati' Committee

FROM :  4/17
Hon. LoRenzo C. Bates, *Speaker*
23rd Navajo Nation Council

SUBJECT : ASSIGNMENT OF LEGISLATION

Pursuant to 2 N.N.C § 164 (A)(4), this memorandum serves to inform and advise you that I assign the following legislation to the Budget and Finance Committee and Naa'biik'iyati' Committee;

Legislation No. 0128-15

**RELATING TO BUDGET AND FINANCE AND NAA'BIK'IYATI' COMMITTEES;
CONFIRMING THE NAVAJO NATION PRESIDENT'S NOMINATION TO THE NAVAJO
TAX COMMISSION.**

As the Committee assigned to consider the legislation, Legislation No. 0128-15 must be placed on the Budget and Finance Committee and Naa'biik'iyati' Committee's agenda at the next regular meeting for final consideration.

ATTACHMENT: Legislation No. 0128-15

xc: Hon. Ben Shelly, *President*
The Navajo Nation
Harrison Tsosie, *Attorney General*
Roger Willie, *Controller*
Dominic Beyer, *Executive Director, OMB*
Honorable Dwight Witherspoon, Council Delegate (*Prime Sponsor*)

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0128-15_____

SPONSOR: Dwight Witherspoon

**TITLE: An Action Relating To Budget And Finance And Naabik'iyati' Committees,
Confirming The Navajo Nation President's Nomination To The Tax Commission**

Date posted: April 17, 2015 at 11:30am

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7590

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. §374 *et. seq.*

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY

LEGISLATION NO.: 0128-15

SPONSOR: Honorable Dwight Witherspoon

TITLE: Relating To Budget And Finance And Naabik'iyati' Committees,
Confirming The Navajo Nation President's Nomination To The Tax Commission.

Posted: April 17, 2015 at 11:30 am

5 DAY Comment Period Ended: April 22, 2015

Digital Comments received: *No comments were received.*

Laternya Bobnuk
Policy Analyst
Office of Legislative Services

04.24.15 9:41am
Date/Time