

## SUMMARY OF PROPOSED LEGISLATION

Tracking No. 0145-24

DATE: July 2, 2024

**RE: AN ACT RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES, LAW AND ORDER, BUDGET AND FINANCE, AND NAABIK'IYATI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; AMENDING THE TOBACCO PRODUCTS TAX AT 24 N.N.C. §800 - §810 AND ENACTING THE ELECTRONIC SMOKING PRODUCTS TAX AT 24 N.N.C. §1001 - §1016**

### **PURPOSE OF THIS LEGISLATION:**

to amend the Tobacco Products Tax to increase the tax rate, to enact a new Electronic Smoking Products Act, and to establish a Fund for the Navajo Department of Health.

### **FINAL AUTHORITY and VOTE REQUIREMENT:**

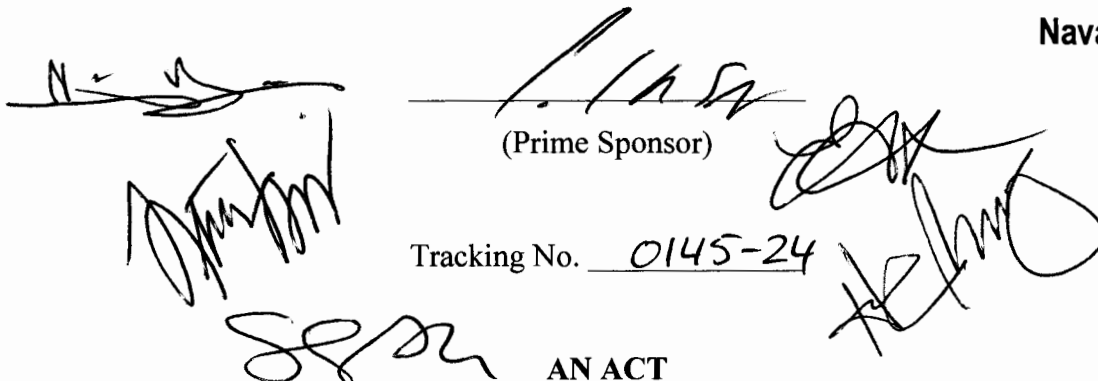
The Navajo Nation Council has final authority. A simple majority vote is required.

5-DAY BILL HOLD PERIOD 7:37 PM; 07-02-24  
Website Posting Time/Date 07-07-24  
Posting End Date: 07-08-24  
Eligible for Action: 07-08-24

Health Education & Human Services Committee  
Thence  
Law & Order Committee  
Thence  
Budget & Finance Committee  
Thence  
Naabik'iyati' Committee  
Thence  
Navajo Nation Council

PROPOSED NAVAJO NATION COUNCIL RESOLUTION  
25<sup>th</sup> NAVAJO NATION COUNCIL - Second Year, 2024

Introduced by:

  
(Prime Sponsor)  
Tracking No. 0145-24

**AN ACT**  
**RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES,**  
**LAW AND ORDER, BUDGET AND FINANCE, AND NAABIK'IYATI'**  
**COMMITTEES, AND THE NAVAJO NATION COUNCIL; AMENDING THE**  
**TOBACCO PRODUCTS TAX AT 24 N.N.C. §800 - §810 AND ENACTING**  
**THE ELECTRONIC SMOKING PRODUCTS TAX AT 24 N.N.C. §1001 - §1016**

BE IT ENACTED:

**SECTION ONE. AUTHORITY**

- A. The Health, Education, and Human Services Committee of the Navajo Nation Council is empowered to establish Navajo Nation policy, promulgate rules and regulations governing health, social services, education, human services, and general government services of the Navajo Nation and its tribal organizations, entities, and enterprises, among other duties and responsibilities. 2 N.N.C. §401(B)(1).
- B. The Law and Order Committee of the Navajo Nation Council reviews and makes recommendations to the Navajo Nation Council on proposed amendments to the Navajo Nation Code. 2 N.N.C. §601(B)(14).
- C. The Budget and Finance Committee of the Navajo Nation Council "coordinate[s] and review[s] all fiscal, financial and investment activities of the Navajo Nation and its enterprises, as well as other agencies, federal, state, regional and private, expending or

1 seeking to expend funds within the Navajo Nation or for the benefit of the Navajo People."  
2 2 N.N.C. §301(8)(5).

3 D. The Naabik'iyáti' Committee of the Navajo Nation Council reviews proposed resolutions  
4 requiring final action by the Navajo Nation Council. 2 N.N.C. §164(A)(9).

5 E. The Navajo Nation Council, as the governing body of the Navajo Nation, sets policy for the  
6 Navajo Nation. 2 N.N.C. §102(A).

7  
8 **SECTION TWO. FINDINGS**

9 A. Research shows that taxing commercial tobacco products is one of the most effective ways  
10 to reduce commercial tobacco use, especially among youth and young adults. See "The  
11 Economic Analysis of Substance Use and Abuse: An Integration of Econometric and  
12 Behavioral Economic Research." Bickel, W.K., *et al.* (2009), University of Chicago Press  
13 2009.

14 B. According to the "Morbidity and Mortality Weekly Report" dated April 15, 2016, issued by  
15 the Centers for Disease Control and Prevention ("CDC"), electronic cigarettes or vaping  
16 products have been the most used commercial tobacco product among youth. From 2011 to  
17 2015, 16% of U.S. high school students and 5.3% of middle school students reported the use  
18 of electronic cigarettes or vaping products within the past 30 days of the study.

19 C. According to the 2017 Navajo Youth Risk Behavior Survey, 41% of high school students  
20 reported having smoked cigarettes in their lifetime. In addition, 40% of high school students  
21 reported having used electronic cigarettes or vaping products in their lifetime. Furthermore,  
22 11% of Navajo high school students reported using smokeless tobacco products compared to  
23 the U.S. national high school use at 3.1% (reported by the CDC in December 18, 2020).

24 D. The number of youths who have used electronic cigarettes or vaping products at least once  
25 will increase in their subsequent experience by a factor of three. These same youth are  
26 identified as not experiencing cigarette use. Youth identified as never having smoked a  
27 cigarette but using electronic cigarettes or vaping products may be more likely to smoke  
28 conventional cigarettes than "never smokers" who have not used electronic cigarettes or  
29 vaping products. Stone, E., *et al.* (2023). Recreational vaping ban in Australia - policy failure  
30 or masterstroke? *The Lancet (British Edition)*; Leventhal, A.M., *et al.* (2015). Association of

1 Electronic Cigarette Use with Initiation of Combustible Tobacco Product Smoking in Early  
2 Adolescence. The Journal of the American Medical Association, 314(7), 700–707.

3 E. Further research shows that increasing the tax on smokeless tobacco may deter its use,  
4 particularly among young males, and increasing the tax on cigars may deter youth and adult  
5 cigar smoking. See Chaloupka, F.J. *et al.* (1997). Public Policy and Youth Smokeless  
6 Tobacco Use. Southern Economic Journal, 64(2), 503.

7 F. According to the American Journal of Preventive Medicine, taxing electronic smoking  
8 devices as other commercial tobacco products will likely result in lower youth initiation and  
9 nicotine addiction. See Diaz, M.C., *et al.* (2023). Investigating the Impact of E-Cigarette  
10 Price and Tax on E-Cigarette Use Behavior. American Journal of Preventive Medicine,  
11 64(6), 797–804.

12 G. The Navajo Nation finds it is in the best interests of the Navajo Nation to amend Title 24 of  
13 the Navajo Nation Code to increase the tax on tobacco products and electronic smoking  
14 products. These changes may result in a healthier population while reducing overall health  
15 costs and mortality rates.

16  
17 **SECTION THREE. AMENDING THE TOBACCO PRODUCTS TAX AT 24 N.N.C.**  
18 **§800 *ET SEQ.***

19 The Navajo Nation Council hereby amends Title 24, Chapter 8 of the Navajo Nation Code. as  
20 follows:

21 **TITLE 24. Taxation**  
22 **Chapter 8 Tobacco Products Tax**

23  
24 § 800 SHORT TITLE.

25 This Chapter shall be called the “Tobacco Products Tax Act.”

26  
27 § 801 ADMINISTRATION.

28 The provisions of Chapter 1, the Uniform Tax Administration Statute, shall apply to this  
29 Chapter. The Office of the Navajo Tax Commission is charged with the administration of this  
30 Act. The Office of the Navajo Tax Commission shall retain five percent (5%) of all tax revenue

1 collected under this Act as a fee to offset the costs of administration.

2  
3 § 802 DEFINITIONS.

4 Subject to additional definitions (if any) contained in the subsequent sections of this Chapter,  
5 and unless the context otherwise requires, in this Chapter:

- 6 1. "Tobacco" means commercially cultivated tobacco, the leaves of which are processed  
7 chiefly for use in cigarettes, cigars, snuff, plug or chewing tobacco, or for smoking in  
8 pipes.
- 9 2. "Tobacco product" means any commercially processed and/or manufactured product for  
10 human consumption which contains tobacco, including cigarettes.
- 11 3. "Distributor" means any person within the Navajo Nation who manufactures, produces,  
12 ships, transports, or imports tobacco products into the Navajo Nation or in any manner  
13 acquires or possesses tobacco products for the purpose of making the first sale.
- 14 4. "First sale" means the first sale or distribution within the Navajo Nation or the first use or  
15 consumption of tobacco products within the Navajo Nation.
- 16 5. "Retailer" means any person engaged in the sale or resale of tobacco products within the  
17 Navajo Nation.
- 18 6. "Sale" means a transfer of possession or ownership between buyer and seller for a  
19 consideration.
- 20 7. "Consumer" means any person who comes into possession or ownership of a tobacco  
21 product by purchasing or otherwise acquiring it for the purpose of using, consuming, or  
22 giving away such product.
- 23 8. "Period" means one calendar month.

24  
25 § 803 TAX IMPOSED - RATES.

26 There is hereby levied and imposed by Chapter for each period a tax upon the first sale by any  
27 retailer or distributor of tobacco products. The tax rates shall be established in regulations. Until  
28 other rates are established, the following rates shall apply:

- 29 1. On each cigarette, ~~five cents (5¢)~~ twelve and one-half cents (12.5¢);
- 30 2. On smoking tobacco, snuff, chewing tobacco, cut and granulated tobacco, shorts and

1 refuse or fine cut tobacco, refuse, scraps, clippings, cuttings and sweepings of tobacco,  
2 excluding tobacco powder or tobacco products used exclusively for agricultural or  
3 horticultural purposes and unfit for human consumption, ~~eleven and three-tenths cents~~  
4 ~~(11.3¢)~~ per ounce or major fraction thereof three dollars and eighty-five cents (\$3.85) per  
5 ounce or major fraction thereof;

6 3. On all Cavendish, plug or twist tobacco, ~~two and eight-tenths~~ one dollar and twenty-five  
7 cents (~~2.8¢~~)(\$1.25) per ounce or fractional part thereof; or, if packaged for sale to a  
8 consumer in a package of less than 1.2 ounces, at the minimum rate of two dollars and  
9 fifty cents (\$2.50) per package. When more than one package subject to tax under this  
10 paragraph is packaged together, each package shall be taxed separately;

11 4. On each twenty small cigars or fractional part thereof weighing not more than three  
12 pounds per thousand, ~~twenty-two and three-tenths~~ two dollars and fifty cents (~~22.3¢~~  
13 \$2.50);

14 5. On cigars of all descriptions except those included in paragraph 4 of this Subsection, made  
15 of tobacco or any substitute therefore, ~~if manufactured to retail at not more than five (5¢)~~  
16 ~~cents each, eleven cents (11¢) on each~~ three dollars and sixty-two cents (\$3.62) on each  
17 cigar; ~~but if manufactured to retail at more than five (5¢) cents each, four and four-tenths~~  
18 (~~4.4¢~~) cents on each cigar.

19 6. On any other tobacco product not subject to tax under the preceding paragraphs 1-5, 22%  
20 of the retail price.

21  
22 § 804 LEGAL INCIDENCE.

23 The tax imposed by this ~~Chapter~~ Act is presumed to be a direct tax on retailers and distributors  
24 of commercially processed and/or manufactured tobacco products.

25  
26 § 805 LIABILITY FOR REMITTANCE AND PAYMENT OF TAX.

27 Distributors and retailers are responsible for the collection and remittance of the tax imposed  
28 under this Chapter. Distributors and retailers are liable for taxes regardless of whether the taxes  
29 are collected from the consumer.

1 § 806 LICENSING.

2 All distributors and retailers licensed by Arizona, Utah, or New Mexico shall provide the Office  
3 of the Navajo Tax Commission with a copy of their state license.

4  
5 § 807 RESERVED.

6  
7 § 808 USE OF FUNDS.

8 ~~Tax, interest, and penalties collected by the Office of the Navajo Tax Commission pursuant to~~  
9 ~~this Chapter shall be deposited in the General Fund of the Navajo Nation.~~

10 A. After mandatory allocations of tax revenue as required by Navajo Nation law, all tax, interest,  
11 and penalties collected by the Office of the Navajo Tax Commission pursuant to this Chapter  
12 shall be deposited into a special account for use by the Navajo Department of Health  
13 (“DOH”) or its subordinate offices, in compliance with a Fund Management Plan that shall  
14 be approved by the Budget and Finance Committee. No funds so deposited shall be expended  
15 unless in compliance with the approved Fund Management Plan.

16 B. The Fund Management Plan shall include provisions stating as follows:

- 17 1. 20% of the net revenue received by DOH shall be used for projects or purposes carried  
18 out by traditional Navajo healer non-profit organizations that are Priority-Certified under  
19 5 N.N.C. §204(A)(1) (Priority One) or under §204(A)(2) (Priority Two); and  
20 2. 80% of the net revenue shall be provided to the Office of Traditional Cultural and Spiritual  
21 Healing (“OTCSH”) for its use:  
22 a. in leveraging funds or satisfying matching funds requirements to secure funds from  
23 non-Navajo Nation government sources; and/or  
24 b. for projects or purposes carried out by the OTCSH to improve the well-being of the  
25 Navajo People by preserving traditional Navajo cultural teachings and practices.  
26 3. OTCSH shall enter into contracts with individuals or entities to carry out or manage its  
27 projects, so long as those individuals or entities are Priority-Certified under 5 N.N.C.  
28 § 204(A)(1) (Priority One) or under § 204(A)(2) (Priority Two).

1 § 809 EFFECTIVE DATE.

2 The tax imposed by this Chapter shall be effective as of the date of adoption by the Navajo  
3 Nation Council and in accordance with 2 N.N.C. §1005.

4  
5 § 810 SEVERABILITY.

6 If any provision of this Chapter, as amended, or its application to any person or circumstance,  
7 is held invalid by a final judgment of a court of competent jurisdiction, the invalidity shall not  
8 affect other provisions or applications of this Chapter which can be given effect without the  
9 invalid provision or application, and to this end the provisions of this Chapter are severable.

10  
11 **SECTION FOUR. ENACTING THE ELECTRONIC SMOKING PRODUCTS ACT**

12  
13 **TITLE 24. Taxation**

14 **Chapter 10 ~~Fuel Distributor's Licensing Act [Repealed]~~**

15 **Electronic Smoking Products Tax**

16  
17 The Navajo Nation Council hereby amends Title 24, Chapter 10 of the Navajo Nation Code to  
18 enact the Electronic Smoking Products Tax as follows:

19  
20 **§ 1001 SHORT TITLE.**

21 The tax imposed by this Chapter shall be called the "Electronic Smoking Products Tax."

22  
23 **§ 1002 PURPOSE.**

24 The Navajo Nation Council hereby enacts this tax for the privilege of engaging in business  
25 activity within the Navajo Nation, and for purposes of defraying necessary governmental  
26 expenses incurred in providing for the public welfare.

27  
28 **§ 1003 TAX IMPOSED.**

29 A tax is hereby imposed on the Gross Receipts of a Person. The tax due for a Period is  
30 determined by first calculating applicable gross receipts from all Electronic Smoking Products



1 sold for a Period, and then multiplying those Gross Receipts from all Electronic Smoking  
2 Products sold by the applicable tax rate.

3  
4 § 1004 LEGAL INCIDENCE AND RESPONSIBILITY FOR PAYMENT.

5 The Person liable for the payment of the tax imposed by this Chapter is the Person receiving  
6 the Gross Receipts from a Sale of Electronic Smoking Products.

7  
8 § 1005 RATE OF TAX.

9 The tax imposed by this Chapter is imposed at a rate of twenty-two percent (22%) of a Person's  
10 Electronic Smoking Products Gross Receipts.

11  
12 § 1006 ADMINISTRATION.

13 The provisions of Chapter 1, the Uniform Tax Administration Statute, shall apply to this  
14 Chapter. The Office of the Navajo Tax Commission is charged with the administration of this  
15 tax. The Office of the Navajo Tax Commission shall retain five percent (5%) of all tax revenue  
16 collected under this Chapter as a fee to offset the costs of administration.

17  
18 § 1007 DEFINITIONS.

19 Subject to additional definitions contained in Title 24, Chapter 6, Sales Tax, the following  
20 definitions apply to this Chapter:

- 21 1. "Electronic Smoking Product" means any device that can deliver aerosolized or  
22 vaporized nicotine to the person inhaling from the device, including, but not limited to, an  
23 e-cigarette, e-cigar, e-pipe, vape pen, or e-hookah. Electronic Smoking Product includes  
24 any component, part, or accessory of such a device, whether or not sold separately. It  
25 includes any substance intended to be aerolized or vaporized during the use of the device,  
26 whether or not the substance contains nicotine. An electronic smoking device includes no  
27 battery or battery charger when sold separately. In addition, Electronic Smoking Product  
28 does not include drugs, devices, or combination products authorized for sale by the U.S.  
29 Food and Drug Administration, as those terms are defined in the Federal Food, Drug, and  
30 Cosmetic Act.

1 2. "Person" as defined in the Uniform Tax Administration Statute, shall include any  
2 organization, whether a sole proprietorship, partnership, joint venture, trust, estate,  
3 unincorporated association, company, corporation, or government (other than the Navajo  
4 Nation government), or any part, division, or agency of any of the foregoing, and an  
5 individual or group of individuals. In accordance with Section 1009 of this Chapter,  
6 "person" for purposes of the Electronic Smoking Products Tax shall include the  
7 government of the Navajo Nation and any wholly owned subdivision or Enterprise of the  
8 Navajo Nation government.

9  
10 § 1008 NAVAJO NATION GOVERNMENT.

11 A. Sales by corporations owned by the Navajo Nation government or any political subdivision  
12 thereof shall be fully subject to the tax imposed by this Chapter.

13 B. Sales by the government of the Navajo Nation, or political subdivision or Enterprises thereof,  
14 shall be subject to the tax imposed by this Chapter.

15  
16 § 1009 EXEMPTIONS AND EXCLUSIONS.

17 A. The tax imposed by this Chapter does not apply to Gross Receipts generated directly by the  
18 following:

19 1. Sales for resale;

20 2. Sales related to agriculture, farming, or livestock activities conducted within the Navajo  
21 Nation

22 3. Sales, other than Sales from an unrelated trade or business as defined in §511 - §513 of  
23 the Internal Revenue Code, by any person operating exclusively for non-profit or  
24 charitable purposes, and recognized as such pursuant to §501(C)(3) and §501(C)(19) of  
25 the United States Internal Revenue Code at the time of the sale.

26 4. Sales by hospital and health-care organizations or facilities such as nursing care  
27 institutions, residential care and mental health facilities, senior citizen care facilities or  
28 retirement homes, kidney dialysis facilities and blood banks, or other facilities which  
29 provide medical care and services.

1 § 1010 FILING A RETURN.

2 A. Each Person must file a return indicating all sales from applicable gross receipts and the tax  
3 due under this Chapter for each Period by the fifteenth day of the second month after the end  
4 of each calendar quarter. Returns are due on February 15, May 15, August 15, and November  
5 15 of each calendar year.

6 B. The Commission may by form or regulation require that other information, records or  
7 relevant documents which it deems necessary for the proper and efficient administration of  
8 this Chapter be included with the return and signed by a specified individual.

9 C. No return need be filed by any Person who is exempt under Section 1009, provided that the  
10 Office of the Navajo Tax Commission may require such Person to file the information  
11 necessary to establish its exempt status.

12  
13 § 1011 PAYMENT OF TAX.

14 Payment in full of the taxes owed for a particular Period is due on the same date that the  
15 completed return for that same Period is due. The Office of the Navajo Tax Commission,  
16 however, may require payment of any taxes due on a monthly basis.

17  
18 § 1012 RECORDKEEPING.

19 A. Each Person shall keep all records which pertain to or relate in any manner to all sales from  
20 any business activity engaged in at any time by such Person. Such records shall be maintained  
21 separately for each reporting Period during which a Person is engaged in business activity.

22 B. Records required to be kept must be preserved for four years beyond the end of the Period  
23 for which the records relate.

24  
25 § 1013 ALLOCATION OF REVENUE.

26 After mandatory allocations of tax revenue as required by Navajo Nation law, all tax, interest,  
27 and penalties collected by the Office of the Navajo Tax Commission from this Act shall be  
28 deposited into the special account established in 24 N.N.C. §808.

1 § 1014 NO CONFLICT WITH LOCAL GOVERNANCE ACT.

2 The provisions of this Chapter and corresponding regulations shall not be construed to affect  
3 any governmental authority under the Local Governance Act, 26 N.N.C. §1 - §2008.

4  
5 § 1015 SEVERABILITY.

6 If any provision of this Chapter, as amended, or its application to any person or circumstance,  
7 is held invalid by a final judgment of a court of competent jurisdiction, the invalidity shall not  
8 affect other provisions or applications of the Chapter which can be given effect without the  
9 invalid provision or application, and to this end, the provisions of this Chapter are severable.

10  
11 § 1016 REPEALS.

12 All laws or parts of laws (or attachments thereto) which are inconsistent with the provisions of  
13 this Chapter are hereby repealed, including, without limitation, any law purporting to waive any  
14 right of taxation by the Navajo Nation.

15  
16 **SECTION FIVE. EFFECTIVE DATE**

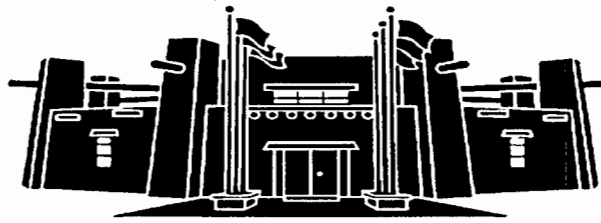
17 This Act shall become effective as provided in 2 N.N.C. §221(B), 2 N.N.C. §1005(C)(10), and  
18 2 N.N.C. §164(A)(17).

19  
20 **SECTION SIX. SAVING CLAUSE**

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


24  
25 **SECTION SEVEN. CODIFICATION**

26 The provisions of this Act which amend or enact new sections of the Navajo Nation Code shall  
27 be codified by the Office of Legislative Counsel.



## MEMORANDUM

TO: Hon. Carl Slater, Vice-Chair  
Budget & Finance Committee

FROM:   
Luralene D. Tapahe, Principal Advocate  
Office of Legislative Counsel

DATE: July 2, 2024

RE: **AN ACT RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES, LAW AND ORDER, BUDGET AND FINANCE, AND NAABIK'YATI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; AMENDING THE TOBACCO PRODUCTS TAX AT 24 N.N.C. §800 - §810 AND ENACTING THE ELECTRONIC SMOKING PRODUCTS TAX AT 24 N.N.C. §1001 - §1016**

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Per your request, the Office of Legislative Counsel has prepared the above-described proposed legislation. OLC finds this draft to be legally sufficient, but as with any action of the Navajo Nation government, it can be challenged under applicable laws.

This legislation will be assigned to the appropriate Standing Committees of the Navajo Nation Council in accordance with the Speaker's authority under title 2 of the Navajo Nation Code.

Please review this legislation and its exhibits, to make sure that everything is satisfactory and in order. You should contact me immediately if any edits are needed, or if you have any questions or concerns. I can be reached at the Office of Legislative Counsel at (928) 871-7166 or via email at [luralenetapahe@navajo-nsn.gov](mailto:luralenetapahe@navajo-nsn.gov).

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0145-24\_

SPONSOR: Carl R. Slater

**TITLE: An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800- §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001- §1016**

*Date posted:* July 02, 2024 at 7:37PM

Digital comments may be e-mailed to [comments@navajo-nsn.gov](mailto: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) 871-7586

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.: 0145-24

SPONSOR: Honorable Carl R. Slater

**TITLE: An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800- §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001- §1016**

Posted: July 02, 2024 at 7:37 PM

5 DAY Comment Period Ended: July 07, 2024

Digital Comments received:

Comments Supporting	1) Sierra Wilcox
Comments Opposing	<i>None</i>
Comments/Recommendations	<i>None</i>



Legislative Secretary II  
Office of Legislative Services

July 08, 2024; 8:28 AM

Date/Time

Reply all | Delete | Junk | ...

# Supporting documents for 0145-24 Amending the Tobacco Products at 24



Sierra Wilcox

Fri 7/5, 9:44 PM

Inbox

Legislation 0145-24 Am...  
15 MB

Download



Action Items

Good evening,

My name is Sierra Wilcox, member of the Air is Life Health Coalition. On behalf of the Air is Life Health Coalition, I am submitting supporting documents for legislation 0145-24 Amending the Tobacco Products Tax at 24. (see attachments).

Thank you,

*Sierra Lynne Wilcox*

Air is Life Health Coalition Member

Winslow, AZ

WARNING: External email. Please verify sender before opening attachments or clicking on links.



First name	Last name	Region/State/Province	Navajo Chapter House (If enrolled with Navajo Nation)	Comments or Recommendations on legislation
Yarely	Dominguez	Ca		
althea	etsitty	arizona	Hard Rock	nope
Kimberly	Parra	AZ		
Esha	Seth	MN		
BETTY	BUTLER	AZ		
Priscilla	Bennett	Fl		
D. Gordon	Draves	Georgia		I hope that other native nations will follow your great example. For too long tobacco products have been harmful to far too many people. Far too many people who don't smoke have been abused with tobacco smoke from others. Tobacco taxes are user fees that help offset the cost to treat tobacco diseases, disabilities, and the deaths cause by these products. Vape products are the new game in town that is eroding the health of millions of people. Keep up the good work because it helps save health and lives.
Nancy	Begay	AZ	St. Michaels	I am in support of this petition. Air is life!
Brian	Hummell	AZ		
Rabbi Dr. J. Adele	Plotkin	Arizona		Everyone should have the right to breathe truly clean air!
Janice	Ackley	Louisiana		
Gloria	Dee	NM	TseDaakAan	
Zahlanii	Henderson	SD	Teesto	Keep our children sacred by passing increasing excise tobacco taxes!
Eugene	Scott	AZ		
Kendal	Ybarra	AZ		
Dana	Isabella	NY		
Dominic	Clichee	AZ	Red Lake #18	Go Herschel!
Char	Day	Colorado		

Bernice	Carver	AZ		Please raise taxes to pay for prevention, treatment of addiction and tobacco/nicotine diseases and education on all commercial tobacco/nicotine products. Don't let the addiction industry profit from misery and death of Navajo people.
Kyah	Wilcox	Arizona		I support this amendment
Jennifer	Chikoyak	Alaska		
Shaelan	Marvin	CA		
Sendee	Park	NC		
Ken	Collins	NM		Quit now and save your life
Kirsten	Parrish	Arizona	Round Rock, Az	
Beth	Harshman	Arizona		
Elvera	Aguilera	AZ	Teesto	
Vanessa	Baker	MA		
Stewart	Dukepoo	AZ		To support the tax increase on tobacco products or ban e- cigs. thank you for smokefree casinos...
Kelly	Hirko	MI		
Philip	Carpenter	AZ		Raising tobacco taxes is a proven policy to help prevent and discourage youth to purchase these addictive products. Again, Navajo Nation is demonstrating Tobacco Control leadership. E- Cigarettes should also be banned along with all flavored tobacco products.
Alexis	Garcia	AZ		
Haley	Analla	Arizona		Ban flavored tobacco and nicotine products
Carlos	Clark	AZ	Teesto	
Tara	Wilcox	Az		
Isela	Leavitt	Az.		
Nancy	Banos	AZ		
ashlee	blaseg	SD		
Alex	Ruvalcaba	California		
Samuel	Black	California	into Community Govern	Protect the health of non-smokers.
D'Ovionn	Wagner	AZ		
Samantha	Ybarra	Arizona		

Maxine	Daggett	NM		I support the tax increase on all commercial tobacco products and for the revenue from these taxes to be earmarked for the Department of Health.
Bill	DelSanto	RI		
Dudley	Clark	Arizona	Teesto Chapter	Let's care for our Future
CoCo	Villaluz	MT		
Christina	Pacheco	Mo		
Kiana	Jensen	South Dakota		
Hector	Chacon	New Mexico		
Jacob	Kaulality	AZ	Fort Defiance	
Dana	Wilcox	AZ		
Lu	McCraw	NC		I support any efforts that fight for the health of Indian people and commercial tobacco and vaping is killing our people. It's all preventable too! Taxation is an effective way for sovereign nations tackle this problem.
Megan	Boelter	NM		
Pete	Naccarelli	NJ		
Grace	Merrill	NY		Not now
Robby	Robertson	AZ		
Ira	Chikoyak	AK		
Yasmine	Franco	CA		
Kristen	Morales	NM		
Colin	Welker	Minnesota		
Dudley	Clark	Arizona	Teesto Chapter	
Helen	Hunter	AZ		This must pass. Lives depend upon it.
Tasha	Begay	AZ		
Roland	Moore	CA		Devoting funds to traditional heaters is a tremendous strength of the proposed legislation.
Brianne	Vanderhelm	MI	n/a	
Call	Walks Over Ice	MT		
Velliyah	Craig	AZ	townpoint (Eastern Agency)	Smoking and vaping on a daily basis is not traditional. Keep traditional tobacco sacred. Say no to commercial tobacco and vaping/electronic nicotine devices.
JoAnna	Strother	AZ		

Christina	Pacheco	Mo			
Patricia	Henderson	SD			I completely support this health policy!
Tina	Gray	AZ			
Patricia	Morris	AZ			
Pete	Naccarelli	NJ			
David	Morales	NM			
Joshua	Malze	CA			
Debra	Smith	MN			Please add vape products and flavors to be taxed - as these are products that are harming youth health.
Bonnie	Robertson	AZ	Houck Chapter House		Yes we need Navajo Nation to go smoke-free
Sierra	Wilcox	Arizona			Yes! Commercial tobacco products are bad for our health.
Brian	Wilcox	Arizona			
Kane	Ybarra	AZ			
Carlos	Clark	AZ			
Lolita	Zamora-Garcia	NM			
Albert	Titman	CA			
Ally	Gee	CO	Low Mountain		
Briana	Mego	Arizona	Fort Defiance		
LaRita	Laktonen-Ward	AK			Great work keep our people healthy
Hershel	Clark	Arizona			Thank you, Air is Life Health Coalition for all your efforts in protecting the health of our people. Keep up the good work!
Shannon	Wilcox	Arizona			
Kelly	Hirko	Michigan			
Eileen	Tsosie	AZ			
Clinton	Isham	IL			



**A Supporting Resolution by Azeé Bee Nahaghá of Diné Nation District 7 to the Proposed Legislation, "AMENDMENT OF THE NAVAJO NATION TOBACCO PRODUCTS TAX OF 2024", led by the Navajo Air is Life Health Coalition**

**WHEREAS:**

1. The Azeé Bee Nahaghá of Diné Nation (ABNDN) District 7 recognizes the purpose of the legislation is to increase taxation on all commercial tobacco products, including electronic tobacco products, in the Navajo Nation; and
2. ABNDN District 7 recognizes this legislation will earmark the commercial tobacco tax revenue funds to the Navajo Department of Health, where the department shall disburse 20% of the funds to Navajo traditional healer organizations (non-profit) and 80% to the Office of Traditional, Cultural, & Spiritual Healing Advisory as seed money to improve the well-being of the Navajo people through the preservation of Navajo cultural teachings and practices; and
3. ABNDN District 7 finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among our Navajo youth and young adults; and
4. ABNDN District 7 recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
5. ABNDN District 7 finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
6. ABNDN District 7 finds higher taxes on commercial tobacco result in a healthier population while reducing overall health costs and mortality rates for the Navajo Nation; and
7. ABNDN District 7 recognizes that in the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless commercial tobacco products compared to the U.S. national high school use at 3.1 percent; and
8. ABNDN District 7 finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and

young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and

9. ABNDN District 7 finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body, and spirit; and
10. ABNDN District 7 is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment, and has an obligation to practice and support policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Azee' Bee Nahagha' of Dine' Nation District 7 requests the 25<sup>th</sup> Navajo Nation Council to fully support the intent and purpose of this resolution for the health and well-being of the Navajo people, including its members of ABNDN.

**CERTIFICATION**

WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by Azeé Bee Nahaghá of Diné Nation District 7 at a duly called ABNDN District 7 meeting which a quorum was present and that same was passed by a vote of 20 in Favor, 0 Opposed, 1 Abstained on this 30<sup>th</sup> day of January 2024.

MOTION: Loicille Dargi

SECOND: Lula Monroe

[Signature]  
Jeffrey Thomas, District 7 BOD

[Signature]  
Matilda Johnson, Secretary

\_\_\_\_\_  
Vacant, Vice President

[Signature]  
Darlene Shone, Treasure



**A Supporting Resolution by Diné Hataalii Association Inc. to the Proposed Legislation, "AMENDMENT OF THE NAVAJO NATION TOBACCO PRODUCTS TAX OF 2024", led by the Navajo Air is Life Health Coalition**

**WHEREAS:**

1. The Diné Hataalii Association Inc. recognizes the purpose of the legislation is to increase taxation on all commercial tobacco products, including electronic tobacco products, in the Navajo Nation; and
  2. Diné Hataalii Association Inc. finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among our Navajo youth and young adults; and
  3. Diné Hataalii Association Inc. recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
  4. Diné Hataalii Association Inc. finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
  5. Diné Hataalii Association Inc. finds higher taxes on commercial tobacco result in a healthier population while reducing overall health costs and mortality rates for the Navajo Nation; and
  6. Diné Hataalii Association Inc. recognizes this legislation will earmark the commercial tobacco tax revenue funds to the Navajo Department of Health, where the department shall disburse 20% of the funds to Navajo traditional healer organizations (non-profit) and 80% to the Office of Traditional Cultural and Spiritual Healing as seed money to improve the well-being of the Navajo people through the preservation of Navajo cultural teachings and practices; and
  7. Diné Hataalii Association Inc. recognizes that in the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless commercial tobacco products compared to the U.S. national high school use at 3.1 percent; and
- Diné Hataalii Association Inc. finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
- Diné Hataalii Association Inc. finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and practices, thus harming our health and well-being, resulting in disharmony within the mind, body, and spirit; and

10. Dine Hataalii Association Inc. is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment and the use of Dził Natcho, and has an obligation to practice and support policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Diné Hataalii Association Inc. requests the 25<sup>th</sup> Navajo Nation Council to fully support the intent and purpose of this resolution for the health and well-being of the Navajo people, including its members of Diné Hataalii Association.

**CERTIFICATION**

WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by Diné Hataalii Association Inc. at a duly called Diné Hataalii Association meeting which a quorum was present and that same was passed by a vote of 6 in Favor, 5 Opposed, 0, 01 Abstained, on this 24<sup>th</sup> day of March 2024.

MOTION: Daniel Johnson

SECOND: Anson Etcitty

Dr. Avery Denny

Dr. Avery Denny, DHA Inc. President



**A Supporting Resolution by the Sacred Fireplace Native American Church  
Inc. to the Proposed Legislation, "AMENDMENT OF THE NAVAJO  
NATION TOBACCO PRODUCTS TAX OF 2024", led by the Navajo Air is  
Life Health Coalition  
RESOLUTION NO. Q2-2024-05**

**WHEREAS:**

1. The Sacred Fireplace Native American Church Inc. (SFNAC) recognizes the purpose of the legislation is to increase taxation on all commercial tobacco products, including electronic tobacco products, in the Navajo Nation; and
2. The SFNAC finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among our Navajo youth and young adults; and
3. The SFNAC recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
4. The SFNAC finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
5. The SFNAC finds higher taxes on commercial tobacco result in a healthier population while reducing overall health costs and mortality rates for the Navajo Nation; and
6. The SFNAC recognizes this legislation will earmark the commercial tobacco tax revenue funds to the Navajo Department of Health, where the department shall disburse 20% of the funds to Navajo traditional healer organizations (non-profit) and 80% to the Office of Traditional Cultural and Spiritual Healing as seed money to improve the well-being of the Navajo people through the preservation of Navajo cultural teachings and practices; and
7. The SFNAC recognizes that in the 2017 Navajo Youth Risk Behavior Survey, 41% of high school students reported having smoked cigarettes in their lifetime. In addition, 40% of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11% of Navajo high school students reported using smokeless commercial tobacco products compared to the U.S. national high school use at 3.1%; and
8. The SFNAC finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
9. The SFNAC finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to

the Diné fundamental traditions and practices, thus harming our health and well-being, resulting in disharmony within the mind, body, and spirit; and

10. The SFNAC is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment and the use of Dził Nát'oh, and has an obligation to practice and support policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Sacred Fireplace Native American Church Inc. requests the 25<sup>th</sup> Navajo Nation Council to fully support the intent and purpose of this resolution for the health and well-being of the Navajo people, including its members of the Sacred Fireplace Native American Church.

**CERTIFICATION**

WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by Sacred Fireplace Native American Church Inc. at a duly called meeting which a quorum was present and that same was passed by a vote of 9 in Favor, 0 Opposed, 1 Abstained on this 14th day of April 2024.

MOTION: Anita Salt

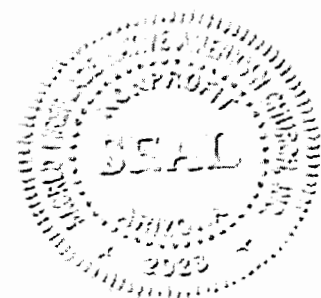
SECOND: Marie Burns

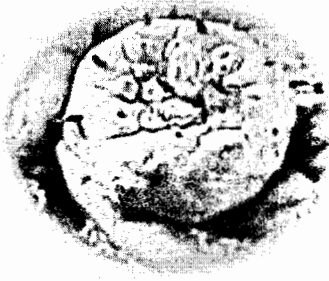
James D. Nez  
Dr. James D. Nez, President

Vernell Bizardi  
Vernell Bizardi, Secretary

Marie Burns  
Marie Burns, Vice President

Anita Salt  
Anita Salt, Treasurer





## Council of Peyote Way of Life Coalition

Frank Dayish, Chairperson  
Hershel Clark, Vice Chairperson  
Ryan Sandoval, Secretary  
LeAnn Jim/Lenora Hatathlie, Coordinator

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May 3, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Yá'át'ééh, Honorable Council Delegate Carl Slater,

The Council of Peyote Way of Life Coalition comprises of stakeholders representing the interest of Navajo peyote practitioners and peyote members in the Navajo Nation. It is with great pleasure that the Coalition supports the "*Amendment of the Navajo Nation Commercial Tobacco Tax of 2024*" led by the Air is Life Health Coalition.

The Council of Peyote Way of Life Coalition is a staunch advocate for enhancing the well-being of our Navajo communities. The Commercial Tobacco Tax of 2024 Amendment will provide much-needed support in protecting the health and well-being of the Navajo people, especially the youth and young adults. In addition, this legislation will support much-needed funds and resources allocated to Navajo healers and organizations to provide culturally appropriate public health initiatives to the Navajo Nation, including the importance of our sacred use of Dził Nátoh for the Navajo people.

The Council of Peyote Way of Life is aware of the Air is Life Health Coalition's efforts in educating the Navajo people about the dangers of commercial tobacco use and second-hand exposure. This public health initiative has created a positive change toward living harmoniously for the Navajo people. The proposed Commercial Tobacco Tax of 2024 legislation will promote public health and save lives.

In closing, we wholeheartedly support the proposed Amendment, "*Amendment of the Navajo Nation Commercial Tobacco Tax of 2024*." We appreciate Air is Life Coalition's continuous efforts to protect the health of the Navajo people. If there is anything our Coalition can do to support this important public health proposal, please let us know. Thank you for your time regarding this important public health work.

Respectfully,

*Frank Dayish*

Frank Dayish,  
Council of Peyote Way of Life Coalition, Chairman

May 11, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that have been targeting your children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. It has helped in other places in America to reduce smoking tobacco. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will save lives.

May the health of the people be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Thank you for your service to the Navajo People.

Respectfully, *Eric M. Ossowski*

Eric M Ossowski MD, retired Indian Health Service Family Physician of 34 years



## FOREST LAKE CHAPTER

Germaine Simonson, Council Delegate  
May Gilene Begay, President  
Raphael Boy, Vice-President  
Brenda White, Secretary Treasurer  
Irene Begaye, Grazing Representative  
Ella M. Benally, Community Services Coordinator

DR. BUU NYGREN  
PRESIDENT

RICHELLE MONTOYA  
VICE-PRESIDENT

April 13, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

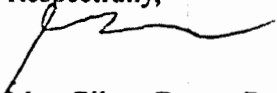
Please accept this letter into the record of the Navajo Nation Council in support of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" led by the Air is Life Health Coalition. This amendment, when enacted, will be a milestone in protecting the health of our people including our youth. The purchases of e-cigarettes are harmful to our people, especially since these products are not taxed on Navajo Nation. The Navajo Nation constantly speaks on issues and matters of health. Some of the more known are diabetes, obesity, alcohol and drug use, infections (e.g., HIV), heart conditions, and injuries.

The greater public wanes alcohol and drug use, even so far as expecting mothers and their babies. Greater emphasis is placed on their protection through public awareness that bad habits are harmful. For these very reasons, smoking commercial tobacco for the unborn is harmful. It is in your hands today to give the unborn our great care by taxing these commercial tobacco products on the Navajo Nation. By doing so we are protecting generations and generations of our people.

The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I am asking for the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision in making the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" permanent for our Navajo Nation. Thank you.

Respectfully,

  
Mae-Gilene Begay, President  
Forest Lake Chapter



# Prevention Research Center

Tel: (510) 486-1111  
Fax: (510) 644-0594  
[www.prev.org](http://www.prev.org)

May 2, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

Please accept this letter into the record of the Navajo Nation Council in support of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" led by the Air is Life Health Coalition. This amendment, when enacted, will be a milestone in protecting the health of Navajo people including Navajo youth. The purchases of e-cigarettes are harmful to all people, and these products are not taxed on Navajo Nation.

The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

Navajo Nation is a leader in Tribal health policies, passing exemplary policies such as the Air is Life Act of 2022, which restricted commercial tobacco use on the Navajo Nation, and the Healthy Diné Nation Act of 2014, which taxed junk foods on Navajo Nation. Both of these acts serve as examples for Tribal nations and we appreciate the vision and leadership of the Navajo Nation in passing these acts into law.

I am asking for the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision in making the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" permanent for the great Navajo Nation. Thank you.

Respectfully,

A handwritten signature in black ink, appearing to read "Juliet Lee".

Juliet Lee, PhD

A National Center for the Study of Environmental Approaches to Prevention of Alcohol-Related Problems

A Center of Pacific Institute for Research and Evaluation (PIRE)



February 13, 2024

The Honorable Vince James  
Council Delegate and Committee Chairperson  
The Navajo Nation Council  
Health, Education and Human Services Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Re: Letter of Support for the legislation entitled, AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2024.

Dear Honorable Vince James,

With great pleasure, I am writing to support the "*Amendment of the Navajo Nation Commercial Tobacco Tax of 2024*" led by the Air is Life Health Coalition on behalf of the Chronic Disease Prevention Council (CDPC) and the New Mexico Allied Council on Tobacco (NMACT), a workgroup of CDPC. We believe the proposed legislation will provide much-needed support in protecting the health and well-being of the Navajo people. In addition, commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults.

NMACT aligns with the Air is Life Health Coalition's efforts, to educate the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. The proposed legislation will further the work in public health and, most importantly, will save lives in the Navajo Nation.

NMACT wholeheartedly support the Air is Life proposed legislation, "*Amendment of the Navajo Nation Commercial Tobacco Tax of 2024*". We appreciate their continuous efforts to broadly elevate the Navajo people's health.

Please let me know if there is anything more that I can do to support this important public health initiative. I wish you the best and thank you for your time regarding this important public health work.

Sincerely,

A handwritten signature in black ink, appearing to read "Laurel McCloskey".

Laurel McCloskey, MPH  
Chronic Disease Prevention Council  
Executive Director



May 5, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The national trend in healthy lifestyles is growing, especially now. The COVID-19 pandemic caused massive loss of life, increase hospital stays, and long-term health effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that have been targeting Navajo children.

The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition for the health of the people of the Navajo Nation and the Navajo Nation economy. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting, while at the same time providing substantial revenue to fund important health initiatives, as well as commercial tobacco prevention programs.

According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. These products create addiction and there is nothing traditional or sacred in e-cigarettes. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed



Amendment will further the work in public health and most importantly will save the lives of your people, and also protect children from becoming addicted to nicotine.

May the health of the people be put first and become your highest priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,

A handwritten signature in black ink, appearing to be 'Janna Vallo', with a long horizontal stroke extending to the right.

Janna Vallo, MPA, CPS  
Chair of the Southwest Tribal Tobacco Coalition  
7001 Prospect Place NE  
Albuquerque, NM 87110



**American  
Heart  
Association.**

December 18, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

It is with immense pleasure that we convey our support for the "Navajo Nation Commercial Tobacco Tax of 2024," an initiative championed by the Air is Life Health Coalition, with whom we are actively engaging with. The proposed legislation stands as vital support for safeguarding the health and welfare of the Navajo people and visitors within the Navajo Nation.

A tobacco tax presents a mutually beneficial opportunity. For instance, a substantial rise in cigarette taxes can result in fewer Navajo youth initiating smoking habits and more Navajo adults quitting, while also generating significant revenue to fund crucial health programs and aid in commercial tobacco prevention efforts.

We wholeheartedly endorse the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." We value the ongoing commitment to enhance the overall health of the Navajo people. Please consider the American Heart Association a steadfast ally in supporting this pivotal public health initiative. We extend our best wishes and express gratitude for your dedicated efforts toward this essential public health endeavor.

Respectfully,



**Eryn Streeter, MPA**  
Arizona Government Relations Director  
American Heart Association



**Mahesh Sita**  
New Mexico Government Relations Director  
American Heart Association



**Noah Miterko**  
Utah Government Relations Director  
American Heart Association

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

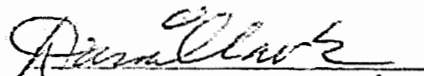
Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

  
\_\_\_\_\_  
David S. Clark

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

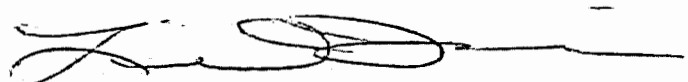
This Winter, "The Navajo Nation Commercial Tobacco Tax of 2024," led by the Air is Life Health Coalition, is likely to reach the floor of the Navajo Nation Council for debate and consideration. This is my personal support for the new amendment that protects our Navajo people. Every day, I make personal choices for my health and safety. These are conscious decisions. One of my decisions is not to purchase commercial tobacco products that are toxic to my health and well-being.

This brings me to a more significant thought and why I support "The Navajo Nation Commercial Tobacco Tax of 2024". We all have personal choices. However, most of these products are not taxed, making it easy for youth to get their hands on these products. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I believe that taxing these products will benefit our community and will keep our children healthy from the dangers of commercial tobacco products. Children should not be getting their hands on these products.

On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

Linda Tsosie  


12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

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On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

*Jack Chatter*  
*Carl B. Chatter*

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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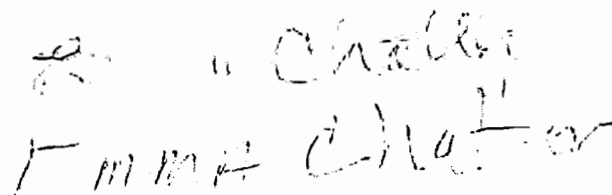
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On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

  
Emma Slater

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

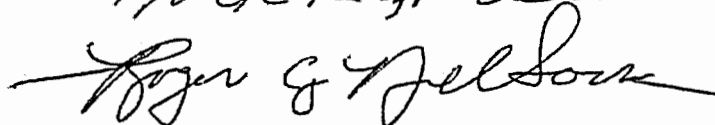
With great pleasure, I am writing to support the "Navajo Nation Commercial Tobacco Tax of 2024" led by the Air is Life Health Coalition. I have been a staunch advocate for enhancing the well-being of Navajo communities. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

The proposed legislation will provide much-needed support in protecting the health and well-being of the Navajo people and visitors to the Navajo Nation. In addition, this Amendment will ensure the safety of our Navajo people, especially our youth and young adults. As the commercial tobacco e-cigarette issue increases, many of our children are becoming victims of these products. Understanding the underlying health issues and their effects on our people is essential.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. The proposed legislation will further the work in public health and, most importantly, save lives.

I wholeheartedly support the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." I appreciate their continuous efforts to broadly elevate the Navajo people's health. Please let me know if there is anything more, I can do to support this critical public health proposal. I wish you the best and thank you for your time regarding this essential public health work.

Respectfully,

ROGER G NELSON  


12-11-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Honorable Council Delegate Slater:

Please accept this letter into the record of the Navajo Nation Council in support of the "The Navajo Nation Commercial Tobacco Tax of 2024" led by the Air is Life Health Coalition. This amendment, when enacted, will be a milestone in protecting the health of our people, including our youth. The purchases of e-cigarettes are harmful to our people, especially since these products are not taxed in the Navajo Nation. The Navajo Nation constantly speaks on issues and matters of health. Some of the more known are diabetes, obesity, alcohol and drug use, infections (e.g., HIV), heart conditions, and injuries.

The greater public wanes alcohol and drug use, even so far as expecting mothers and their babies. Greater emphasis is placed on their protection through public awareness that bad habits are harmful. For these very reasons, smoking commercial tobacco for the unborn is harmful. It is in your hands today to give the unborn our great care by taxing these commercial tobacco products on the Navajo Nation. By doing so, we are protecting generations and generations of our people.

The Navajo Nation Commercial Tobacco Tax of 2024 legislation intends to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

  
ABNON. INC. Board member #5



12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

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I believe that taxing these products will benefit our community and will keep our children healthy from the dangers of commercial tobacco products. Children should not be getting their hands on these products.

On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

Teddy Nez  
Teddy Nez

12-11-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Honorable Council Delegate Slater:

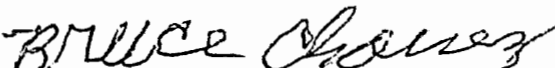
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I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,



12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

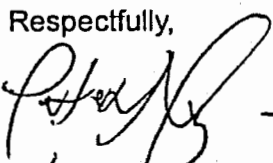
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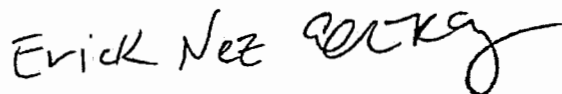
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Respectfully,

 - Peter Nez  
National Jewish Health  
Community Asthma Program

 Erick Nez

12/12/23

11-15-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke, and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. The proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

*Sierra L. Wilcox*

Sierra Lynne Wilcox

Air is Life Health Coalition Member

May 10, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the post COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that target our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will help decrease the amount of people using these products or starting/initiating the use of these products.

I am aware and highly appreciate the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will help save lives and hopefully prevent later-in-life health care costs. May the health of the people come first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,

Philip J. Carpenter

August 26, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

This Summer/Fall the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" led by the Air is Life Health Coalition is likely to reach the floor of the Navajo Nation Council for debate and consideration. This is my personal support for the new amendment that protects our Navajo people. Every day I make personal choices for the benefit of my health and safety. These are conscious decisions. One of my decisions is to not purchase commercial tobacco products that are toxic to my health and well-being.

This brings me to a greater thought, and a big reason why I am supporting the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023". We all have personal choices. However, most of these products are not taxed, making it easy for youth to get their hands on these products. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

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Respectfully,

Cynthia Johnson Smitherman

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

Tyler Jalen Johnson

A handwritten signature in black ink, appearing to read "Tyler Jalen Johnson", with a long horizontal flourish extending to the right.

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

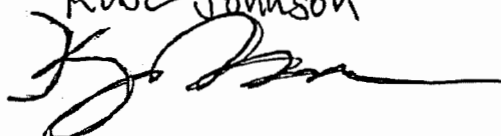
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Respectfully,

Kobe Johnson  




12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

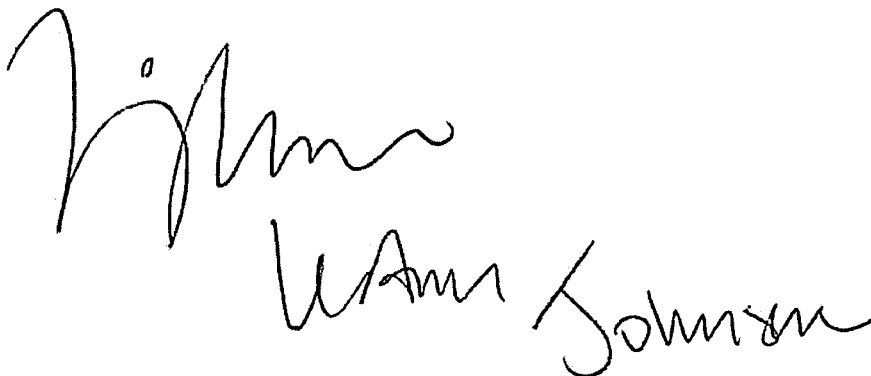
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Respectfully,



William Johnson

12-11-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Honorable Council Delegate Slater:

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The greater public wanes alcohol and drug use, even so far as expecting mothers and their babies. Greater emphasis is placed on their protection through public awareness that bad habits are harmful. For these very reasons, smoking commercial tobacco for the unborn is harmful. It is in your hands today to give the unborn our great care by taxing these commercial tobacco products on the Navajo Nation. By doing so, we are protecting generations and generations of our people.

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I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

Robert Johnson,

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515


Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

  
Norman Patrick Brown

July 5th, 2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

It is with great pleasure that I am writing in support for "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" led by the Air is Life Health Coalition. I have been a staunch advocate for enhancing the wellbeing of Navajo communities. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I believe the proposed Amendment will provide much needed support in protecting the health and wellbeing of the Navajo people and visitors in the Navajo Nation. In addition, this Amendment will ensure the safety of our Navajo people especially our youth and young adults. As commercial tobacco e-cigarette use increases, many of our children are becoming victims of these products. It is important to understand the underlying health issues and affects it has on our people.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will save lives.

In closing, I whole heartily support the proposed Amendment, "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023." I appreciate their continuous efforts to broadly elevate the health of the Navajo people. If there is anything more that I can do to support this important public health proposal, please let me know. I wish you the best and thank you for your time regarding this important public health work.

Respectfully,  
Haley Analla

July 5th, 2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

This Summer/Fall the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" led by the Air is Life Health Coalition is likely to reach the floor of the Navajo Nation Council for debate and consideration. This is my personal support for the new amendment that protects our Navajo people. Every day I make personal choices for the benefit of my health and safety. These are conscious decisions. One of my decisions is to not purchase commercial tobacco products that are toxic to my health and well-being.

This brings me to a greater thought, and a big reason why I am supporting the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023". We all have personal choices. However, most of these products are not taxed, making it easy for youth to get their hands on these products. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I believe that taxing these products will benefit our community and will keep our children healthy from the dangers of commercial tobacco products. Children should not be getting their hands on these products.

On behalf of the many residents in the Navajo Nation, Navajos and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023" for everyone's long life and healthy living.

Respectfully,

Anna Werpy

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

*Alfred K. Watch*  
*Rock Spring N.M.*

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

*Priscilla Waterman*  
*Rock Spring, NM*



12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

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May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

A handwritten signature in black ink, appearing to read "Braden J.", written in a cursive style.

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

With great pleasure, I am writing to support the "Navajo Nation Commercial Tobacco Tax of 2024" led by the Air is Life Health Coalition. I have been a staunch advocate for enhancing the well-being of Navajo communities. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

The proposed legislation will provide much-needed support in protecting the health and well-being of the Navajo people and visitors to the Navajo Nation. In addition, this Amendment will ensure the safety of our Navajo people, especially our youth and young adults. As the commercial tobacco e-cigarette issue increases, many of our children are becoming victims of these products. Understanding the underlying health issues and their effects on our people is essential.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. The proposed legislation will further the work in public health and, most importantly, save lives.

I wholeheartedly support the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." I appreciate their continuous efforts to broadly elevate the Navajo people's health. Please let me know if there is anything more, I can do to support this critical public health proposal. I wish you the best and thank you for your time regarding this essential public health work.

Respectfully, *Margie Silva*  
*Margie Silva*

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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I wholeheartedly support the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." I appreciate their continuous efforts to broadly elevate the Navajo people's health. Please let me know if there is anything more, I can do to support this essential public health proposal. I wish you the best and thank you for your time regarding this essential public health work.

Respectfully, *Matthew Scott*  
Matthew Scott

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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I wholeheartedly support the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." I appreciate their continuous efforts to broadly elevate the Navajo people's health. Please let me know if there is anything more, I can do to support this critical public health proposal. I wish you the best and thank you for your time regarding this essential public health work.

Respectfully,

*Sarah Whitney Jones*

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:


This Winter, "The Navajo Nation Commercial Tobacco Tax of 2024," led by the Air is Life Health Coalition, is likely to reach the floor of the Navajo Nation Council for debate and consideration. This is my personal support for the new amendment that protects our Navajo people. Every day, I make personal choices for my health and safety. These are conscious decisions. One of my decisions is not to purchase commercial tobacco products that are toxic to my health and well-being.

This brings me to a more significant thought and why I support "The Navajo Nation Commercial Tobacco Tax of 2024". We all have personal choices. However, most of these products are not taxed, making it easy for youth to get their hands on these products. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I believe that taxing these products will benefit our community and will keep our children healthy from the dangers of commercial tobacco products. Children should not be getting their hands on these products.

On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

Darrell Shorty sr.  
  
Hardrock chapter

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

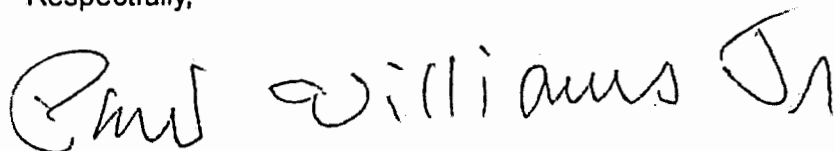
With great pleasure, I am writing to support the "Navajo Nation Commercial Tobacco Tax of 2024" led by the Air is Life Health Coalition. I have been a staunch advocate for enhancing the well-being of Navajo communities. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

The proposed legislation will provide much-needed support in protecting the health and well-being of the Navajo people and visitors to the Navajo Nation. In addition, this Amendment will ensure the safety of our Navajo people, especially our youth and young adults. As the commercial tobacco e-cigarette issue increases, many of our children are becoming victims of these products. Understanding the underlying health issues and their effects on our people is essential.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. The proposed legislation will further the work in public health and, most importantly, save lives.

I wholeheartedly support the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." I appreciate their continuous efforts to broadly elevate the Navajo people's health. Please let me know if there is anything more, I can do to support this critical public health proposal. I wish you the best and thank you for your time regarding this essential public health work.

Respectfully,

A handwritten signature in black ink that reads "Carl Williams Jr." The signature is written in a cursive, slightly slanted style.

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

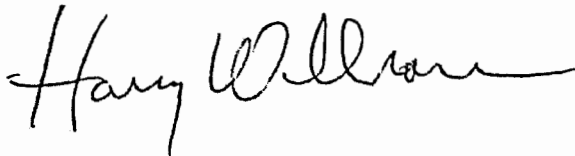
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Respectfully,



12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

This Winter, "The Navajo Nation Commercial Tobacco Tax of 2024," led by the Air is Life Health Coalition, is likely to reach the floor of the Navajo Nation Council for debate and consideration. This is my personal support for the new amendment that protects our Navajo people. Every day, I make personal choices for my health and safety. These are conscious decisions. One of my decisions is not to purchase commercial tobacco products that are toxic to my health and well-being.

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On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

A handwritten signature in black ink that reads "Nelson Gozzie". The signature is written in a cursive, slightly slanted style.



12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

A handwritten signature in black ink, appearing to read "John R. R.", written in a cursive style.

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

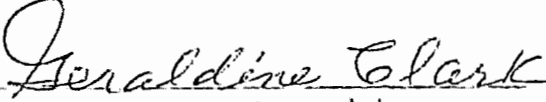
Dear Council Delegate Slater:

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May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

  
Geraldine Clark

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515


Dear Council Delegate Slater:

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Respectfully,

  
Darlene Clark

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515


Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

  
Sharon Clark-Begay/R

12/11/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products, including flavored products, that have been targeting our children. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing tobacco taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and, most importantly, save lives.

May the people's health be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Air is Life Health Coalition for all the people.

Respectfully,

  
Lenora Hatathlie

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

This Winter, "The Navajo Nation Commercial Tobacco Tax of 2024," led by the Air Is Life Health Coalition, is likely to reach the floor of the Navajo Nation Council for debate and consideration. This is my personal support for the new amendment that protects our Navajo people. Every day, I make personal choices for my health and safety. These are conscious decisions. One of my decisions is not to purchase commercial tobacco products that are toxic to my health and well-being.

This brings me to a more significant thought and why I support "The Navajo Nation Commercial Tobacco Tax of 2024". We all have personal choices. However, most of these products are not taxed, making it easy for youth to get their hands on these products. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I believe that taxing these products will benefit our community and will keep our children healthy from the dangers of commercial tobacco products. Children should not be getting their hands on these products.

On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

Jacqueline Nahce  
*Jacqueline Nahce*

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

With great pleasure, I am writing to support the "Navajo Nation Commercial Tobacco Tax of 2024" led by the Air is Life Health Coalition. I have been a staunch advocate for enhancing the well-being of Navajo communities. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

The proposed legislation will provide much-needed support in protecting the health and well-being of the Navajo people and visitors to the Navajo Nation. In addition, this Amendment will ensure the safety of our Navajo people, especially our youth and young adults. As the commercial tobacco e-cigarette issue increases, many of our children are becoming victims of these products. Understanding the underlying health issues and their effects on our people is essential.

I am aware of the Air is Life Health Coalition's efforts. I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and well-being of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. The proposed legislation will further the work in public health and, most importantly, save lives.

I wholeheartedly support the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." I appreciate their continuous efforts to broadly elevate the Navajo people's health. Please let me know if there is anything more, I can do to support this critical public health proposal. I wish you the best and thank you for your time regarding this essential public health work.

Respectfully,

*Sally Whitehead*  
*Sally Whitehead*

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

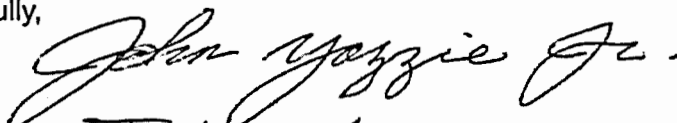
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Respectfully,

  
John Yazzie Jr.



12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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I believe that taxing these products will benefit our community and will keep our children healthy from the dangers of commercial tobacco products. Children should not be getting their hands on these products.

On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

*Maybelle  
Francis*

*Maybelle  
Francis*

12-12-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

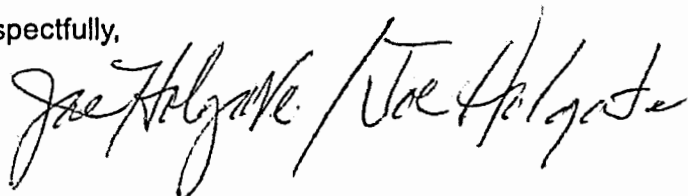
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I wholeheartedly support the proposed legislation, "The Navajo Nation Commercial Tobacco Tax of 2024." I appreciate their continuous efforts to broadly elevate the Navajo people's health. Please let me know if there is anything more, I can do to support this critical public health proposal. I wish you the best and thank you for your time regarding this essential public health work.

Respectfully,

A handwritten signature in black ink, appearing to read "Joe Holgate". The signature is written in a cursive, flowing style with some overlapping strokes.

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

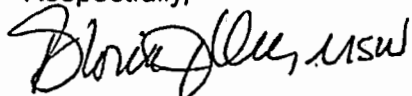
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On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,

A handwritten signature in black ink, appearing to read "Donald Jones, MSW". The signature is written in a cursive, flowing style.

12-11-2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Honorable Council Delegate Slater:

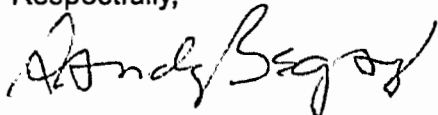
Please accept this letter into the record of the Navajo Nation Council in support of the "The Navajo Nation Commercial Tobacco Tax of 2024" led by the Air is Life Health Coalition. This amendment, when enacted, will be a milestone in protecting the health of our people, including our youth. The purchases of e-cigarettes are harmful to our people, especially since these products are not taxed in the Navajo Nation. The Navajo Nation constantly speaks on issues and matters of health. Some of the more known are diabetes, obesity, alcohol and drug use, infections (e.g., HIV), heart conditions, and injuries.

The greater public wanes alcohol and drug use, even so far as expecting mothers and their babies. Greater emphasis is placed on their protection through public awareness that bad habits are harmful. For these very reasons, smoking commercial tobacco for the unborn is harmful. It is in your hands today to give the unborn our great care by taxing these commercial tobacco products on the Navajo Nation. By doing so, we are protecting generations and generations of our people.

The Navajo Nation Commercial Tobacco Tax of 2024 legislation intends to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

A handwritten signature in black ink, appearing to read "Andy Begay". The signature is written in a cursive, flowing style.

2-26-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

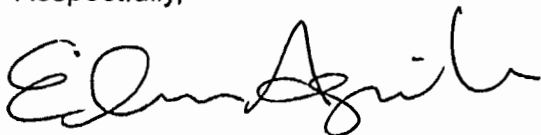
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I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

A handwritten signature in black ink, appearing to read "Elmer Aguilera". The signature is fluid and cursive, written over a white background.

# MATO HENDERSON

NAVAJO YOUTH

**TO:**

**The Honorable Carl Slater  
Council Delegate & Vice  
Chairperson  
The Navajo Nation Council  
Budget & Finance  
Committee**

Dear Navajo Nation Delegate Slater:

As a Navajo youth, I am writing in support of your legislative effort to increase taxes on all commercial tobacco products in the Navajo Nation.

Throughout my life, I have been educated on the dangers of using cigarettes, vaping products, and smokeless tobacco products. I now know that our brain does not completely develop until age 25 years old, and if we start using commercial tobacco products at a very young age, it will impact the development of the brain in a negative manner.

Your proposed legislation will prevent many Navajo youth from starting to use these addictive products and ultimately create a healthier environment for all of us.

In closing, I appreciate your leadership in creating policies that have a positive impact on our communities.

Sincerely,

Mato Henderson  
Member of the Navajo Nation  
Registered voter at Teesto Chapter



Z A H L A N I I  
H E N D E R S O N

Member of the Navajo Nation  
Registered Voter of Teesto Chapter

February 28, 2024

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The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Letter of Support

Dear Delegate Slater

With great enthusiasm, I support your efforts to increase excise taxes on all commercial tobacco in the Navajo Nation. As a college student majoring in Psychology at the University of Arizona, I am a health advocate. I understand the impact the tobacco industry has had on our Navajo communities. First, the tobacco industry injected cigarettes, roll-your-tobacco, and smokeless tobacco into our communities. They marketed these products as a way to increase revenue for our people. Then, the tobacco industry introduced a new line of commercial tobacco products to our people that are very addictive and dangerous: E-cigarettes, vaping products, and nicotine pouches. These new products were marketed as a safer alternative to cigarettes and smokeless tobacco. The tobacco industry is wrong! Research now shows that these new products are not safe, especially for our Navajo youth. Because these products have high levels of nicotine, our Navajo youth can become addicted to these products quickly. Our Navajo data does show high rates of e-cigarette use among our youth.

I believe our Navajo leadership is in a place to create a healthier generation of Navajo children who will never try these addictive products. Your proposed legislation of increasing taxes on all commercial tobacco projects has the opportunity to change the trajectory of commercial tobacco use among our Navajo youth. I support your proposed health policy. Aheheel!

*Zahlani Henderson*

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# Priscilla Nez

Navajo Counselor

✉ sharixxx



📍 Rapid City, SD

T

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515  
Yours sincerely,

*Olivia Wilson*

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February 28, 2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

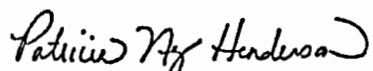
Dear Honorable Council Delegate Slater:

It is with great pleasure that I am writing in support of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 led by the Navajo Air is Life Health Coalition. As a Diné public health scientist and advocate, I support health policies that enhance the well-being of our people. The intent of the *Amendment of the Navajo Nation Commercial Tobacco Tax of 2024* legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation.

Increasing taxes on commercial tobacco products is a win-win proposition because currently, more than 40% of our Navajo Youth have tried e-cigarettes in their lifetime. Significantly increasing excise taxes on commercial tobacco taxes will result in fewer Navajo youth starting to use these addictive and dangerous products. In addition, more Navajo adults will quit while at the same time providing substantial revenue to fund important health programs.

In closing, I whole heartily support the proposed Amendment of the Navajo Nation Commercial Tobacco Tax of 2024. I appreciate your continuous efforts to broadly elevate the health of the Navajo people. If there is anything more that I can do to support this important proposed public health policy, please let me know. I wish you the best and thank you for your time regarding this important public health work.

Respectfully,



Patricia Nez Henderson, MD, MPH  
Member of the Navajo Nation, from Teesto Chapter

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

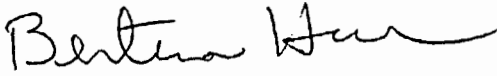

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The greater public wanes alcohol and drug use, even so far as expecting mothers and their babies. Greater emphasis is placed on their protection through public awareness that bad habits are harmful. For these very reasons, smoking commercial tobacco for the unborn is harmful. It is in your hands today to give the unborn our great care by taxing these commercial tobacco products on the Navajo Nation. By doing so, we are protecting generations and generations of our people.

The Navajo Nation Commercial Tobacco Tax of 2024 legislation intends to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

Berlyn George Teesfd  


2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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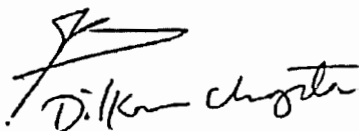
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I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,



D. K. Choate

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

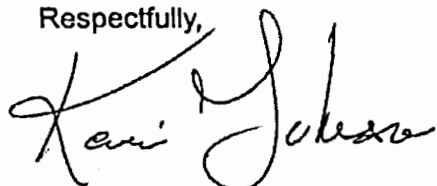
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Olijato, Utah

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

Herbert Zahne Bodaway/Gap Chapter

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,



Cassandra Allen

Tebani Lake / Ft Defiance

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

  
Jessica Stago  
Teelsto Chapter



2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

*Elizabeth M. Sheppard*

*Tonalea, Ariz.*

*Chapter*

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

*Londayme*  
*Tonalea Chapter*

January 29, 2024

The Honorable Vince James  
Council Delegate and Committee Chairperson  
The Navajo Nation Council  
Health, Education and Human Services Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Vince James:

Re: Letter of Support for the legislation entitled, Amendment of the Navajo Nation Commercial Tobacco Tax of 2023.

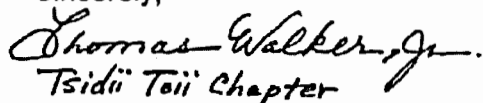
To Whom it May Concern,

It is with great pleasure that I am writing in support for the "*Amendment of the Navajo Nation Commercial Tobacco Tax of 2023*" led by the Air is Life Health Coalition. I have been a staunch advocate for improving the wellbeing of Navajo communities. I believe the proposed legislation will provide much needed support in protecting the health and wellbeing of the Navajo people. In addition, commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults.

I am aware of Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed legislation will further the work in public health and most importantly will save lives in the Navajo Nation.

In closing, I whole heartily support the Air is Life proposed legislation, "*Amendment of the Navajo Nation Commercial Tobacco Tax of 2024*". I appreciate their continuous efforts to broadly elevate the health of the Navajo people. If there is anything more that I can do to support this important public health initiative, please let me know. I wish you the best and thank you for your time regarding this important public health work.

Sincerely,

  
Tsidi' Tsii' Chapter

12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

This Winter, "The Navajo Nation Commercial Tobacco Tax of 2024," led by the Air is Life Health Coalition, is likely to reach the floor of the Navajo Nation Council for debate and consideration. This is my personal support for the new amendment that protects our Navajo people. Every day, I make personal choices for my health and safety. These are conscious decisions. One of my decisions is not to purchase commercial tobacco products that are toxic to my health and well-being.

This brings me to a more significant thought and why I support "The Navajo Nation Commercial Tobacco Tax of 2024". We all have personal choices. However, most of these products are not taxed, making it easy for youth to get their hands on these products. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products in the Navajo Nation. Raising taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and in more Navajo adults quitting while at the same time providing substantial revenue to fund essential health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I believe that taxing these products will benefit our community and will keep our children healthy from the dangers of commercial tobacco products. Children should not be getting their hands on these products.

On behalf of the many residents in the Navajo Nation, Navajos, and other people, I am respectfully asking for your favorable passage of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" for everyone's long life and healthy life.

Respectfully,



12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

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12/12/2023

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

*Kyah Wilcox*  
Air is Life Youth Coalition

12/12/2023

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The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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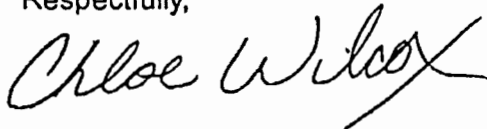
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Respectfully,

A handwritten signature in black ink that reads "Chloe Wilcox". The signature is written in a cursive, flowing style.

January 29, 2024

The Honorable Vince James  
Council Delegate and Committee Chairperson  
The Navajo Nation Council  
Health, Education and Human Services Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Vince James:

Re: Letter of Support for the legislation entitled, Amendment of the Navajo Nation Commercial Tobacco Tax of 2023.

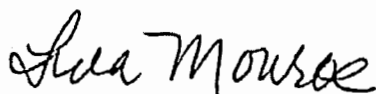
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Sincerely,



Lula Monroe



January 29, 2024

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Council Delegate and Committee Chairperson  
The Navajo Nation Council  
Health, Education and Human Services Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

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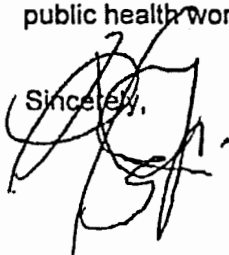
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Sincerely,

A handwritten signature in black ink, appearing to be 'Vince James', written over the word 'Sincerely,'.

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

Dear Council Delegate Slater:

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Respectfully,



Urim Lee

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,



Willie Cone Chapter

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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I am asking the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision to make the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

Donna McCabe



Leupp

2-21-2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Felicia Yazzie  Birdsprings

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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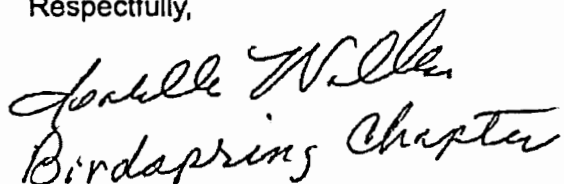
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Anabelle Williams  
Birdspring Chapter

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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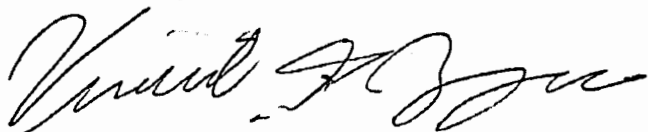
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VINCENT H. YAZZIE

Tolani Lake Chopt

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,



Nicholas Anderson, Jr.  
Nahata Derr



2-21-2024

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The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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Respectfully,

 Philbert Huskon  
Tolani Lake Chapter

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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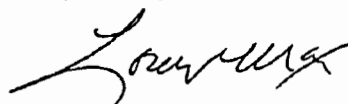
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Louisa  
Tuba City Chapter

2-21-2024

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The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
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Kelsey Lee

2-21-2024

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Budget & Finance Committee  
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*Frederick Lopez - Teesto chop.*

2-21-2024

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The Navajo Nation Council  
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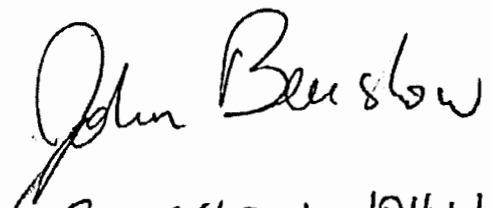
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BENSLOW, JOHN  
Dilkon chapter

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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*Eula C. Yazzie, Whitecone  
Chapter*

2-21-2024

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Budget & Finance Committee  
Post Office Box 3390  
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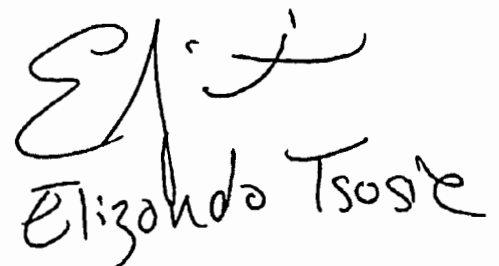
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Elizabeth Tsosie

2-21-2024

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Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation, AZ 86515

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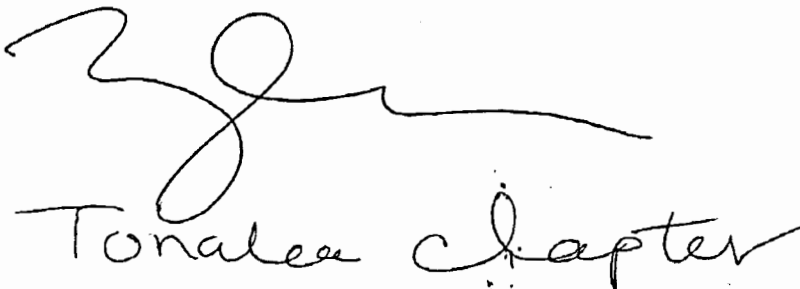
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Respectfully,



Tonalee Chapter



**CENTRAL NAVAJO AGENCY COUNCIL**  
**RESOLUTION NO: CAC-NOV-18-03**

**APPROVING THE PROPOSED LEGISLATION TITLED “AMENDMENT OF THE NAVAJO NATION  
COMMERCIAL TOBACCO TAX OF 2024.”**

**WHEREAS:**

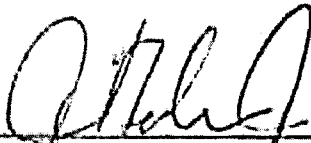
1. The Chinle Navajo Agency Council is established under the Legislative Branch of the Navajo Nation and certified by Resolution IGRS-251-01; and
2. Pursuant to 26 N.N.C. Section 103 (D) (4), the Chinle Navajo Agency Council, a consortium of elected Chapter Officials representing \_\_\_ certified Navajo Nation Chapters, agree to address and undertake common goals and interests for the benefit of the Western Navajo Agency Chapters; and
3. Pursuant 2 N.N.C SECTION: 4028; the Chinle Navajo Agency Council is vested with government authority to review all matters affecting the community to make the most appropriate recommendations when necessary to the Navajo Nation, County, State, Federal, and other local agencies; and
4. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
5. The Chinle Navajo Agency Council finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
6. The Chinle Navajo Agency Council recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
7. The Chinle Navajo Agency Council finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
8. The Chinle Navajo Agency Council finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
9. The Chinle Navajo Agency Council recognizes the 2017 Navajo Youth Risk Behaviour Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and


**NOW, THEREFORE BE IT RESOLVED THAT:**

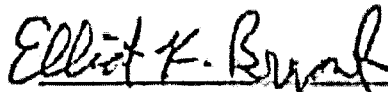
The Chinle Navajo Agency Council hereby requests the elected chapter officials to fully support the intent and purpose of this resolution for the health and well-being of the Navajo Nation.

**CERTIFICATION**

I hereby certify that the foregoing resolution was approved by the Chinle Navajo Agency Council at a duly called meeting at Pinon, Navajo Nation, Arizona, at which a quorum was present. A motion was made by Ramona NaWood and seconded by Suzanne Alvesten and the same was passed by a vote of 16 in favor, 2 opposed, and 3 abstained on this 18th day of November 2023.

  
\_\_\_\_\_  
Joseph Dedman Jr., President

  
\_\_\_\_\_  
Paul Jim, Vice President

  
\_\_\_\_\_  
Elliot K. Bryant, Secretary



# BLACK MESA CHAPTER

P. O. Box 189 \* Pinon, Arizona 86510



## RESOLUTION OF THE BLACK MESA (Kits'iili) CHAPTER

BMC-23-03-045

Supporting and Approving the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.

### WHEREAS:

1. Pursuant to CMY-23-79, the Black Mesa Chapter is a certified Chapter of the Navajo Nation vested with authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Black Mesa Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40

Larry Biltah  
Chapter President

Lynn Dean  
Chapter Vice-President

Marlene Biltah  
Chapter Secretary/Treasurer

Francis Honie  
Grazing Committee Member

Germaine Simonson  
Council Delegate

percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and

9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Black Mesa Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Black Mesa Chapter area.

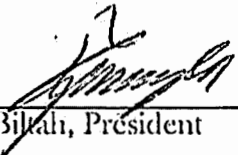
BMC-23-03-045

CERTIFICATION

We hereby certify that the foregoing resolution was fully considered by the Black Mesa Chapter at a duly called meeting at Black Mesa, Arizona at which a quorum was present and that same was passed by a vote of 10 in favor, 00 opposed, and 00 abstained, on this 20<sup>th</sup> day of March 2023.

Motioned by: Dorothy R. Yezzo

Seconded by: Albert Lee

  
\_\_\_\_\_  
Larry Biltah, President

  
\_\_\_\_\_  
Lynn Dean, Vice -President

  
\_\_\_\_\_  
Marlene Biltah, Secretary/Treasurer

\_\_\_\_\_  
Germaine Simonson, Council Delegate

Dr. BUU NYGREN  
NAVAJO NATION PRESIDENT

RICHELLE MONTOYA  
NAVAJO NATION VICE PRESIDENT

CASEY A. JOHNSON  
COUNCIL DELEGATE



CHARLIE SMITH JR  
CHAPTER PRESIDENT

CANDIS YAZZIE  
CHAPTER VICE PRESIDENT

LOUISE KERLEY  
SECRETARY/TREASURER

---

RESOLUTION OF CAMERON CHAPTER  
NAVAJO NATION, COCONINO COUNTY, CAMERON, ARIZONA

Supporting and Approving the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.

Resolution No.: CA-110-255#3

COPY

**WHEREAS:**

1. Pursuant to CMY-23-79, the Cameron Chapter is a certified Chapter of the Navajo Nation vested with authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Cameron Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and

NA' NÍ'Á HASÁNÍ

PO BOX 669 CAMERON, ARIZONA 86020  
[cameron.navaiochapters.org](http://cameron.navaiochapters.org)

PHONE NUMBER (928)679-2323  
FAX NUMBER (928)679-2297

**Dr. BUU NYGREN  
NAVAJO NATION PRESIDENT**

**RICHELLE MONTOYA  
NAVAJO NATION VICE PRESIDENT**

**CASEY A. JOHNSON  
COUNCIL DELEGATE**



**CAMERON CHAPTER**

**CHARLIE SMITH JR  
CHAPTER PRESIDENT**

**CANDIS YAZZIE  
CHAPTER VICE PRESIDENT**

**LOUISE KERLEY  
SECRETARY/TREASURER**

8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Cameron Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Cameron Chapter area.

**COPY**

**NA' NÍ'Á HASÁNÍ**

PO BOX 669 CAMERON, ARIZONA 86020  
[cameron@navaiochapters.org](mailto:cameron@navaiochapters.org)

PHONE NUMBER (928)679-2323  
FAX NUMBER (928)679-2297

Dr. BUU NYGREN  
NAVAJO NATION PRESIDENT

RICHELLE MONTOYA  
NAVAJO NATION VICE PRESIDENT

CASEY A. JOHNSON  
COUNCIL DELEGATE



CHARLIE SMITH JR  
CHAPTER PRESIDENT

CANDIS YAZZIE  
CHAPTER VICE PRESIDENT

LOUISE KERLEY  
SECRETARY/TREASURER

COPY

### CERTIFICATION

WE HEREBY CERTIFY THAT THE FORGOING RESOLUTION WAS CONSIDERED BY THE COMMUNITY OF CAMERON AT A DULY CALLED CHAPTER MEETING IN CAMERON, (NAVAJO NATION) ARIZONA, AT WHICH A QUORUM WAS PRESENT AND THAT THE SAME WAS PASSED BY A VOTE OF 11 IN FAVOR, 0 OPPOSED, AND 4 ABSTAINED ON THIS SUNDAY OF April 20, 2023.

Motioned by: David Nostkosie      Seconded by: Marilyn Reed

Charlie Smith Jr., Chapter President

Casey A. Johnson, Council Delegate

Candis Yazzie, Chapter Vice President

Dermayne Cody, Grazing Official

Louise Kerley, Chapter Secretary/Treasure

NA' NÍ'Á HASÁNÍ

PO BOX 669 CAMERON, ARIZONA 86020  
[cameron@navajochapters.org](mailto:cameron@navajochapters.org)

PHONE NUMBER (928)679-2323  
FAX NUMBER (928)679-2297





# INDIAN WELLS CHAPTER OF THE NAVAJO NATION

Ricky Nelson  
President  
Loren Silver  
Vice President  
Linda Nelson  
Secretary/Treasurer  
Keaton Clark  
Grazing Official

## RESOLUTION OF INDIAN WELLS CHAPTER

### SUPPORTING THE PROPOSED LEGISLATION ENTITLED "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" LED BY THE NAVAJO NATION AIR IS LIFE HEALTH COALITION.

#### RESOLUTION #: IWC-23-41

#### WHEREAS:

1. The Indian Wells Chapter is a recognized Chapter of the Navajo Nation and recognized as a local governmental entity vested with certain authority and responsibilities to consider and act on matters of local concern that are in the best interest of health, safety and welfare of the Chapter membership and residents; and
2. Pursuant to 26 N.N.C., Navajo Nation Local Governance Act (LGA), the Navajo Nation Council delegates Chapter governmental authority with respect to local matters consistent with Navajo Nation Law including customs and traditions to make decisions over local matter and to govern with responsibility and accountability to the local citizens; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians in having the highest rates of smoking compared to any other ethnic group in the U.S.; and
6. Navajo Nation finds the use of commercial tobacco products is harmful to Diné. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body, spirit; and
7. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE BE IT RESOLVED THAT:**

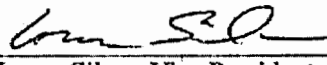
1. Indian Wells Chapter is supporting the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.
2. Indian Wells Chapter supports twenty percent (20%) of the use of the tax revenue funds administered by the Navajo Department of Health shall be made available through annual or special grants for health education, awareness, and promotion of Navajo traditional practices by Navajo associations and organizations that are recognized or incorporated under the Navajo Nation. The remaining eighty percent (80%) shall be administered by the Navajo Department of Health. The administration of the tax by the Navajo Department of Health shall not be inhibitive, restrictive, or excessive. Guidelines shall be established and made available for public comment.

**CERTIFICATION**

We, hereby certify that the foregoing resolution was duly considered by the Indian Wells Chapter at Indian Wells, Navajo Nation, Arizona at a duly called meeting where a quorum was present and the same was passed by a vote of 9 in favor, 0 opposed and 2 abstained on this 18<sup>th</sup> day of June 2023.

Motion: Alberto Peshlakai      Second: Keaton Clark

  
\_\_\_\_\_  
Ricky Nelson, President

  
\_\_\_\_\_  
Loren Silver, Vice President

  
\_\_\_\_\_  
Linda Nelson, Secretary/Treasurer

**Dr. Buu Nygren**  
Navajo Nation President

**Richelle Montoya**  
Navajo Nation Vice President

**Casey Johnson**  
Council Delegate (Birdsprings, Cameron,  
Coalmine, Leupp, and Tolani Lake Chapters)



**VACANT**  
Leupp Chapter President

**Angela Cody**  
Leupp Chapter Vice-President

**Calvin Johnson**  
Leupp Chapter Secretary/Treasurer

**Kenny Welch**  
Leupp Chapter Grazing Officer

Telephone: (928) 686-3227

Leupp Chapter  
CPO Box 5428, Leupp, AZ 86035

Facsimile: (928) 686-3232

**RESOLUTION OF THE LEUPP CHAPTER  
Western Navajo Agency, Navajo Nation  
Resolution No: LP-04-025-2023**

**SUPPORTING THE PROPOSED LEGISLATION ENTITLED "AMENDMENT  
OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" LED BY  
THE NAVAJO NATION AIR IS LIFE HEALTH COALITION**

**WHEREAS:**

1. Leupp Chapter is a Certified Chapter of the Navajo Nation in accordance to Navajo Tribal Council Resolution CJ-20-55, and further recognized as a local government entity with the responsibility and authority to implement community programs and projects that will benefit the Leupp community with responsibility and accountability to the community; and
2. The Leupp Chapter pursuant to Navajo Nation Code (N.N.C): Title 26. The Navajo Nation Local Governance Act, is a Local Governance Certified Chapter of the Navajo Nation through resolution No.: LP08-106-2010; and
3. The Leupp Chapter as a duly Government Certified Chapter which delegated the governmental authority within its Chapter boundaries with respect to local matters consistent with Navajo laws, including customs and traditions, allow Chapters to make decisions to govern with responsibility and accountability to community membership; and
4. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
5. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
6. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
7. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and

8. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
9. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
10. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
11. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
12. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE BE IT RESOLVED THAT THE:**

1. The Leupp Chapter hereby Supporting the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.

**CERTIFICATION**

We, hereby, certify the foregoing resolution number **LP-04-025-2023** was duly considered by the Leupp Chapter officials, at a duly call chapter Emergency meeting at which a quorum was present and that the same was passed by a vote of **32** in favor, **0** oppose and **7** abstentions on this **10th day of April 2023**.

Motion by: Roberta Gorman

Seconded by: Samuel White

VACANT  
VACANT, President

Angela Cody  
Angela Cody, Vice-President

Calvin Johnson  
Calvin Johnson, Secretary/Treasurer



**MARIANO LAKE CHAPTER**  
PO BOX 164  
Smith Lake, NM 87365  
Phone (505) 786-2180/2182 Fax (505) 786-2181  
Email: marianolake@navajochapters.org

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**RESOLUTION OF THE MARIANO LAKE CHAPTER**

Resolution No: MLC2023-03-11

**SUPPORTING AND APPROVING THE PROPOSED LEGISLATION ENTITLED "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" LED BY THE NAVAJO NATION AIR IS LIFE HEALTH COALITION**

**WHEREAS:**

1. Pursuant to 26 N.N.C., Section 1 (B.1) the Mariano Lake Chapter is a duly recognized certified chapter of the Navajo Nation Government, as listed at 11 N.N.C., part 1, section 10; and
2. Pursuant to 26 N.N.C., Section 1 (B.1) the purpose of the Local Governance Act is to recognize governance at the local level. Through the Navajo Nation Council Delegates to Chapters governmental authority with respect to local matters consistent with Navajo law, including custom and tradition; and
3. Pursuant to 26 N.N.C., Section 1 (B.2) enactment of the Local Governance Act allows Chapters to make decisions over local matters. This authority, in the long run, will improve community decision making, allow communities to excel and flourish, enable Navajo leaders to lead towards a prosperous future, and improve the strength and sovereignty of the Navajo Nation. Through adoption of this Act, Chapters are compelled to govern with responsibility and accountability to the local citizens; and
4. Pursuant to 26 N.N.C., Section 103 (A) the members of each Chapter, at a duly called meeting, are authorized to oversee the authority delegated to the Chapter; and
5. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
6. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
7. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
8. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
9. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
10. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and

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Jay R. DeGroat, President  
Steven Arviso, Council Delegate

Henry King, Vice-President  
Anthony Begay, Land Board Member

Henry P. Begay Jr., Secretary/Treasurer  
Lcandra K. Janics, Community Services Coordinator



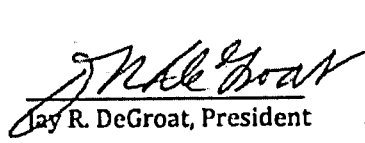
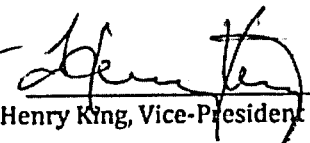
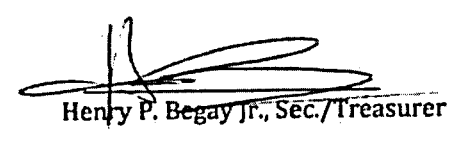
11. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
12. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
13. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm; and
14. The Mariano Lake Chapter further requests the elected Chapter Officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Mariano Lake Chapter area.

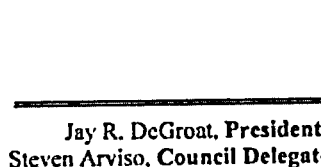
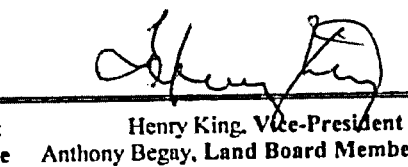
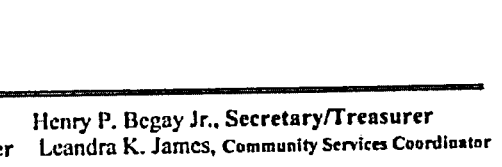
**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. The Mariano Lake Chapter hereby supports and approves the proposed legislation entitled "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Navajo Nation Air is Life Health Coalition.

**CERTIFICATION**

We, hereby, certify that the foregoing resolution was duly considered by the Mariano Lake Chapter at a duly called meeting in Mariano Lake, Navajo Nation, New Mexico at which a quorum of chapter members were present and that the same was passed by a vote of 11 in favor, 02 opposed and 02 abstained this 30<sup>th</sup> day of March, 2023.

 Jay R. DeGroat, President     
  Henry King, Vice-President     
  Henry P. Begay Jr., Sec./Treasurer

 Jay R. DeGroat, President     
  Henry King, Vice-President     
  Henry P. Begay Jr., Secretary/Treasurer  
 Steven Arviso, Council Delegate     
 Anthony Begay, Land Board Member     
 Leandra K. James, Community Services Coordinator



# MEXICAN WATER CHAPTER



Red Mesa TP#1019, HC 61 Box 38 • Teec Nos Pos, AZ 86514 • (928) 429-0986

## Mexican Water Chapter

MWCAPR10-044

### RESOLUTION OF MEXICAN WATER CHAPTER

**SUPPORTING AND APPROVING THE PROPOSED LEGISLATION ENTITLED "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" LED BY THE NAVAJO NATION AIR IS LIFE COALITION.**

#### WHEREAS,

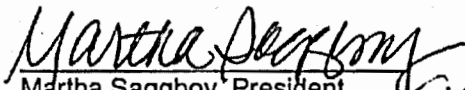
1. Pursuant to CMY-23-79, the Mexican Water Chapter is a certified Chapter of the Navajo Nation vested with authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Mexican Water Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

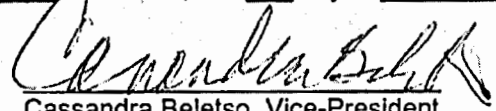
**NOW THEREFORE BE IT RESOLVED THAT;**

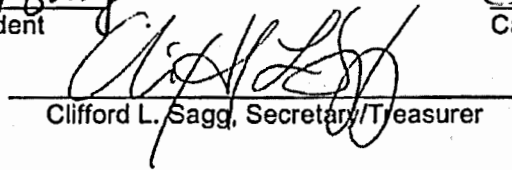
The Mexican Water Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Mexican Water Chapter area.

**CERTIFICATION**

We, hereby certify that the foregoing resolution was duly considered by the Mexican Water Chapter membership, at a duly called chapter meeting in Mexican Water Chapter, Navajo Nation at which a quorum was present and that the same was enacted by a vote of 20 in favor, 00 opposed, and 00 abstained, this 10<sup>th</sup> day of April 2023.

  
Martha Saggboy, President

  
Cassandra Beletso, Vice-President

  
Clifford L. Sagg, Secretary/Treasurer





# RESOLUTION OF THE SHIPROCK CHAPTER

## Shiprock, Navajo Nation



### Supporting and Approving the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air Is Life Health

#### Coalition

#### WHEREAS:

1. The Shiprock Chapter of the Navajo Nation acts on this resolution pursuant to the authority conferred on the Chapter through Navajo Nation Code Title 26, Chapter 1, Section 1, B. Purpose which states "Through adoption of this Act, the Navajo Nation Council delegates to Chapters governmental authority with respect to the local matters consistent with Navajo law, including custom and tradition" the inclusivity provided by the Diné Fundamental Law, in that "it is entirely appropriate for the government itself to openly observe these fundamental laws", and
2. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
3. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
4. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
5. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
6. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
7. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
8. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
9. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
10. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

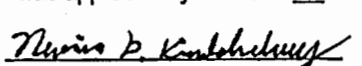
#### NOW, THEREFORE, BE IT RESOLVED THAT:

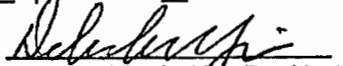
The Shiprock Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Shiprock Chapter area.

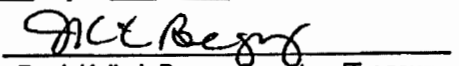
Motioned by: Kyle Jim Seconded by: Marisa Sosa

#### CERTIFICATION

We hereby certify that the foregoing resolution was presented and considered at a duly called Chapter meeting by both: TELEPHONE CONFERENCE (ZOOM) and in person meeting. Chapter met the required 25 quorum were present and was approved by a vote of 18 in favor, 07 opposed and 03 abstentions on this 8th day of June, 2023.

  
Nevina D. Kinlahcheeny, President

  
Debra A. Yazzie, Vice President

  
Dr. J. Kalbah Begay, Secretary/Treasurer

CHAPTER OFFICIALS  
Nevina D. Kinlahcheeny – President  
Debra A. Yazzie – Vice President  
Dr. J. Kalbah Begay – Secretary /Treasurer

GRAZING OFFICIAL  
Sarah Danetclaw-Begay  
President

FARM BOARD  
Beatrice Redfeather-Benally  
President

COUNCIL DELEGATE  
Eugenia Charles-Newton



**THE  
NAVAJO  
NATION**

**TEESTO CHAPTER**

**P.O. BOX 7385**

**Winslow, Arizona 86047**

**Phone: (928) 657-8042 – Fax: (928) 657-8046**



**"Saddle Butte Mountain"**

**RESOLUTION OF THE TEESTO CHAPTER  
Fort Defiance Agency, Navajo Nation  
RESOLUTION NO.: TEE-APR-16-2023**

**Supporting and Approving the Proposed Legislation entitled "AMENDMENT OF THE  
NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation  
Air is Life Health Coalition.**

**WHEREAS:**

1. The Teesto Chapter is a duly recognized and certified chapter of the Navajo Nation government pursuant to 26 NN Section 3 and 12 N.N.C., Part, Section 10; and
2. Pursuant to Title 26, N.N.C. Section I (B), the Teesto Chapter is a Governance Certified Chapter vested with the governmental authority to review all matters affecting the community, make appropriate corrections when necessary and make recommendations to the Navajo Nation and other local agencies for appropriate actions, and
3. Pursuant to Title 26, N.N.C. Section 1 (E), amendments to the Navajo Nation Local Governance Act, codified in Title 26 of the Navajo Nation Code, are subject to the approval of a majority of all chapter of the Navajo Nation; and
4. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
5. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
6. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
7. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
8. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
9. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and

*Elmer Clark, President - Leroy T. Thomas, Vice President - Sophia Francis, Secretary/Treasurer – Morgan Yazzie, Grazing Official- Cherilyn Yazzie, Council Delegate (Teesto/Dilkow/Indian Wells/Greasewood/Whitecone)*



**THE  
NAVAJO  
NATION**

**TEESTO CHAPTER**

P.O. BOX 7385  
Winslow, Arizona 86047

Phone: (928) 657-8042 – Fax: (928) 657-8046



"Saddle Butte Mountain"

**RESOLUTION NO.: TEE-APR-16-2023**

10. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
11. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
12. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Teesto Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Teesto Chapter area.

**CERTIFICATION**

WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by Teesto Chapter, Navajo Nation, Arizona at a duly called Regular Chapter Meeting which a quorum was present and that same was passed by a vote of 9 In Favor, 0 Opposed, 7 Abstained on this 17th day of April 2023.

MOTION: Lucinda Honani

SECOND: Sophia Francis

Elmer Clark, Chapter President



# Torreon/Star Lake Chapter

P.O. Box 1024 \* Cuba, New Mexico 87013 \*(505)731-2336

torreon@navajochapters.org-Fax# 505-731-1514



George Tolth  
Council Delegate

Lydell Rafael  
President

Mario P. Atencio  
Vice President

Sherry Begaye  
Secretary/Treasurer

Alex Sandoval  
Land board

Evangeline Tachine  
Coordinator

Cecelia Toledo  
Accounts Maintenance Specialist

## NAVAJO NATION TORREON/STAR LAKE CHAPTER

### RESOLUTION NO. TSL #04/2023 - 36

#### Supporting and Approving the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.

#### WHEREAS:

1. Pursuant to CMY-23-79, the Torreon/Star Lake Chapter is a certified Chapter of the Navajo Nation vested with authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Torreon/Star Lake Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and

11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Torreón/Star Lake Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Torreón/Star Lake Chapter area.

**CERTIFICATION**

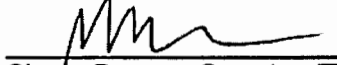
WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by Torreón/Star Lake Chapter, Navajo Nation, Arizona at a duly called Regular Chapter Meeting which a quorum was present and that same was passed by a vote of 23 In Favor, 0 Opposed, 2 Abstained on this 6th day of April 2023.

MOTION: Daniel E. Tso

SECOND: Edward Largo

  
\_\_\_\_\_  
Lydell Rafael, Chapter President

  
\_\_\_\_\_  
Mario P. Atencio, Vice President

  
\_\_\_\_\_  
Sherry Begaye, Secretary/Treasurer

\_\_\_\_\_  
George H. Tolth, Council Delegate



**TO'NANEES'DIZI LOCAL GOVERNMENT**

*"An Enterprise of the Navajo Nation"*

P.O. Box 727, Tuba City, Arizona 86045  
Telephone: 928-283-3284 Fax: 928-283-3288  
http://www.tubacity.nndes.org  
Email: tonaneesdizi@navajochapters.org

Gerald Keetso, President  
Myra Begay, Vice-President  
Helen Webster, Secretary/Treasurer  
Steven Arzana, Council Member  
Angelita Williams, Council Member  
Durann Begay, Executive Manager  
Daniel Williams, Grazing Official  
Otto Tso, Council Delegate

Aniidi Legislation #TND-04-06-2023

**ANIIDI LEGISLATION OF TONANEESDIZI LOCAL GOVERNMENT**

**RECOMMEND SUPPORTING THE PROPOSED LEGISLATION ENTITLED "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" LED BY THE NAVAJO NATION AIR IS LIFE HEALTH COALITION.**

**WHEREAS:**

1. The To'Nanees'Dizi Council of Naat'aanii pursuant to Resolution No. TCDC# TCDC-18-04, is a certified and recognized Chapter by the Navajo Nation Council, vested with the authority and responsibility to provide and address local planning within its community, and
2. Pursuant to 26 N.N.C., Section 1 (B) is vested with the authority to review all matters affecting the community and to make appropriate correction when necessary and make recommendation to the Navajo Nation and other local agencies for appropriate actions, and
3. To'Nanees'Dizi Local Government is a recognized certified local government of the Navajo Nation, vested with the power and authority to advocate on behalf of its constituents for the improvement of health, education, safety, and general welfare; and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE BE IT RESOLVED THAT:**

1. The To'Nanees'Dizi Local Government further requests the elected Officials fully support the intent and purpose of this resolution for the Health and Wellbeing in the Tuba City Chapter area.

**\*\*\*\*\* CERTIFICATION \*\*\*\*\***

We hereby certify that the foregoing resolution was duly considered by the To'Nanees'Dizi Local Government, at a duly called meeting at the To'Nanees'Dizi Local Government of Tuba City (Navajo Nation), Arizona; at which a quorum was present and that same was passed by a vote of 4 in favor, 0 opposed, and 1 abstained on this 2nd day of April, 2023.

Motioned By: Steven Arzana Seconded By: Myra Begay

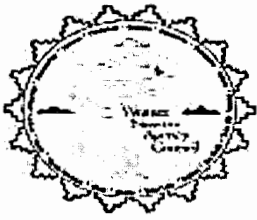
Gerald Keetso  
Gerald Keetso, President

Myra Begay  
Myra Begay, Vice President

Helen Webster  
Helen Webster, Secretary/Treasurer

Steven Arzana  
Steven Arzana, Council Member

Angelita Williams  
Angelita Williams, Council Member



# WESTERN NAVAJO AGENCY COUNCIL

GERALD KEETSO    EOLAND SMALLCANYON    CANDIS YAZZIE



## PROPOSED RESOLUTION OF THE WESTERN NAVAJO AGENCY COUNCIL

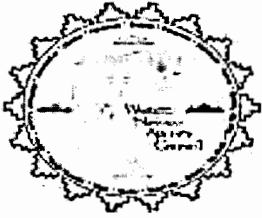
RESOLUTION NO: WNAC23-09-NB2

### A SUPPORTING RESOLUTION BY THE WESTERN NAVAJO AGENCY COUNCIL APPROVING THE PROPOSED LEGISLATION TITLED "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2024".

#### WHEREAS:

1. The Western Navajo Agency Council is established under the Legislative Branch of the Navajo Nation and certified by Resolution IGRS-251-01; and
2. Pursuant to 26 N.N.C. Section 103 (D) (4), the Western Navajo Agency Council, a consortium of elected Chapter Officials representing 18 certified Navajo Nation Chapters, agree to address and undertake common goals and interests for the benefit of the Western Navajo Agency Chapters; and
3. Pursuant 2 N.N.C SECTION: 4028; the Western Navajo Agency Council is vested with government authority to review all matters affecting the community to make the most appropriate recommendations when necessary to the Navajo Nation, County, State, Federal, and other local agencies; and
4. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
5. The Western Navajo Agency Council finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
6. The Western Navajo Agency Council recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
7. The Western Navajo Agency Council finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
8. The Western Navajo Agency Council finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
9. The Western Navajo Agency Council recognizes the 2017 Navajo Youth Risk Behaviour Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and

Birdsprings ~ Bodaway/Gap ~ Cameron ~ Chl'ch'ibeto ~ Coalmine ~ Coppermine ~ Dennehotso ~  
 Kaibeto ~ Kayenta ~ LeChee ~ Leupp ~ Navajo Mountain ~ Oljato ~ Shonto ~ Tolani Lake ~  
 TóNaneesdizl ~ Tonalea ~ Ts'ah Bii' Kin



# WESTERN NAVAJO AGENCY COUNCIL

GERALD KEETSO    ROLAND SMALLCANYON    CANDIS YAZZIE



- 10. The Western Navajo Agency Council finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
- 11. The Western Navajo Agency Council finds that using commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body, and spirit; and
- 12. The Western Navajo Agency Council is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

### NOW, THEREFORE BE IT RESOLVED THAT:

The Western Navajo Agency Council hereby requests the elected chapter officials to fully support the intent and purpose of this resolution for the health and well-being of the Navajo Nation.

### CERTIFICATION

We hereby certify that the foregoing resolution was approved by the Western Navajo Agency Council at a duly called meeting at Coalmine Chapter, Coalmine, Navajo Nation, Arizona, at which a quorum was present and the same was passed by a vote of 11 in favor, 4 opposed,    abstained, this 16<sup>th</sup> day of September 2023.

MOTION: L. Sewingyanma

SECOND: Maisha Grylls

Gerald Keetso, President

Roland Smallcanyon, Vice President

Candis Yazzie, Secretary



*Cherilyn Yazzie, Council Delegate  
Lorenzo Lee, Sr., President  
Jelix Tsunipuuic, Vice President  
Elizabeth Yazzie, Secretary Treasurer  
Chester Benton, Grazing Committee Officer  
Margee Barton, Chapter Manager  
Charmayne Billie, Administrative Assistant*

THE NAVAJO NATION

*Dr. Buu Nygren*  
PRESIDENT

*Richelle Montoya*  
VICE PRESIDENT

**DILKON CHAPTER**  
HCR 63 BOX E • WINSLOW, AZ • 86047

RESOLUTION NUMBER: DIL-2023-03-010

## RESOLUTION OF THE DILKON CHAPTER OF THE NAVAJO NATION

**APPROVING AND SUPPORTING THE PROPOSED LEGISLATION ENTITLED "RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES, LAW AND ORDER, BUDGET AND FINANCE, AND NAABIK'IYATI' COMMITTEES AND THE NAVAJO NATION COUNCIL; AMENDING THE COMMERCIAL TOBACCO PRODUCTS TAX AND TO INCLUDE ELECTRONIC TOBACCO PRODUCTS, TITLE 24 OF THE NAVAJO NATION CODE" LED BY THE NAVAJO NATION AIR IS LIFE HEALTH COALITION.**

### WHEREAS:

1. Pursuant to 26 N.N.C Section 3(A) the Dilkon Chapter is a duly recognized certified chapter of the Navajo Nation Government, as listed at 11N.N.C, part 1, Section 10; and
2. Pursuant to 26 N.N.C Section 1 (B) Dilkon Chapter is vested with the authority to review all matters affecting the community; and
3. Dilkon Chapter is vested with the authority to make appropriate decisions and actions on behalf of the people that will benefit the community funds and maintain accountability; and The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and

11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

NOW THEREFORE BE IT RESOLVED THAT;

The Dilkon Chapter approves and supports the Proposed Legislation entitled "Relating to Health, Education and Human Services Law and Order, Budget and Finance, and Naabiki'yati' Committees and the Navajo Nation Council; Amending the Commercial Tobacco Products Tax and to include Electronic Tobacco Products, Title 24 of the Navajo Nation Code" led by the Navajo Nation Air is Life Health Coalition for the Health and Well-being in the Dilkon Chapter area.

### CERTIFICATION

Dilkon Chapter hereby approves the foregoing resolution was considered by the Dilkon Chapter at a duly called meeting in Dilkon, Navajo Nation, Arizona at which a quorum was present, and that same day was passed by a vote of 22 in favor, 0 opposed and 4 abstained on this 16th day of March, 2023.

Motion: John Benslow

Second: Orlinda Wirth

Presiding Chair:



Lorenzo Lee Sr., President  
Dilkon Chapter



# Greasewood Springs Chapter

Diwozhii Bii' To doo' Bi'Naha'ta'

PO Box 1260 Ganado, Arizona 86505

Calvin F. Lee, President  
Julia Benally, Vice-President  
Linda S. Yazzie, Secretary/Treasurer

Bill Spencer., Grazing Committee Member  
Cherilyn Yazzie, Council Delegate

**GSC07-23-1237**

## RESOLUTION OF THE GREASEWOOD SPRINGS CHAPTER

Resolution Supporting the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.

### WHEREAS:

1. The Greasewood Springs Chapter exists as a local unit of government recognized as a political sub-division of the Navajo Nation, pursuant of the Navajo Nation Code No. 26, Section (a) and is authorized to review all matter effecting the community in order to address the needs of the local residents with the authority to act in the best interest of the general welfare of its community membership; and
2. Pursuant to Resolution No. CAP-34-98, the Navajo Nation council approved the Historic Local Governance Act, which authorized the local Navajo Communities to plan develop and implement a restructuring process to improve community decision making allowing communities to excel and flourish enabling Navajo leaders to lead toward a prosperous future and improve the strength of the Navajo Nation Sovereignty; and
3. The purpose the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of the Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and

9. Navajo Nation finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment, and has an obligation to enact polices that protect people from harm.

**NOW THEREFORE IT BE RESOLVED THAT:**

12. The Greasewood Springs Chapter hereby approves and supports the propose legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition; and
13. The Greasewood Springs Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and well-being in the Greasewood Springs Chapter area.

**CERTIFICATION**

We, hereby certify that the foregoing was duly considered by the Greasewood Springs Chapter at a duly called Regular Chapter meeting in Greasewood Springs (Navajo Nation) Arizona, at which a quorum of community membership was present and the same had passed with a vote of; 24 in favor, 1 in opposed and 1 in abstained on this 17th day of July, in the year 2023.

Motioned By: Clarissa Yazzie

Seconded By: Alvera Begay

  
\_\_\_\_\_  
Calvin F. Lee, President

THE  
NAVAJO  
NATION



JEDDITO CHAPTER  
P.O BOX 798  
KEAMS CANYON, ARIZONA 86034  
TEL: (928) 738-2276 Fax: (928) 738-5455



Leroy J. Willie  
President

(Vacant)  
Vice President

PARISON TOM  
Secretary-Treasurer

VINCE R. JAMES  
Council Delegate

JEROME PETE, JR.  
Grazing Member

Floranda Dampsey (acting)  
Community Service Coordinator

(Vacant)  
Accounts Maintenance Specialist

## RESOLUTION OF JEDDITO CHAPTER

**JEDD-06-19-23-04**

### **Supporting the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.**

#### WHEREAS:

1. Pursuant to CMY-23-79, the Jeddito Chapter is a certified Chapter of the Navajo Nation vested with authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Jeddito Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using

THE  
NAVAJO  
NATION



JEDDITO CHAPTER  
P.O BOX 798  
KEAMS CANYON, ARIZONA 86034  
TEL: (928) 738-2276 Fax: (928) 738-5455



Leroy J. Willie President	(Vacant) Vice President	PARISON TOM Secretary-Treasurer	VINCE R. JAMES Council Delegate	JEROME PETE, JR. Grazing Member
Floranda Dampsey (acting) Community Service Coordinator		(Vacant) Accounts Maintenance Specialist		

smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and

9. Navajo Nation finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Jeddito Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and well-being in the Jeddito Chapter area.

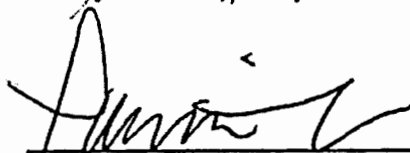
**CERTIFICATION**

WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by Jeddito Chapter, Navajo Nation, Arizona at a duly called Regular Chapter Meeting which a quorum was present and that same was passed by a vote of 16 In Favor, 1 Opposed, 2 Abstained on this 19<sup>TH</sup> day of JUNE, 2023.

MOTION: BRENDA MINA

SECOND: DANNY SAGE

  
Leroy J Willie, Chapter President

  
Parison Tom, Secretary/Treasurer

# TOLANI LAKE CHAPTER

## TOLANI LAKE CHAPTER RESOLUTION TL-06-12A-23

Supporting and Approving the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Coalition

### WHEREAS:

1. Pursuant to CMY-23-79, the Tolani Lake Chapter is a non-certified chapter of the Navajo Nation vested with the authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Tolani Lake Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, forty-one percent of high school students reported having smoked cigarettes in their lifetime. In addition, forty percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, eleven percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at three point one percent; and

9. Navajo Nation finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment, and has an obligation to enact policies that protect people from harm

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Tolani Lake Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the health and well-being in the Tolani Lake Chapter area.

**CERTIFICATION**

WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by Tolani Lake Chapter, Navajo Nation, Arizona at a duly called Regular Chapter Meeting which a quorum was present and that same was passed by a vote of 9 in favor, 0 opposed, 7 abstained on this 12th day of June, 2023.

MOTION: Lloyd McCabe

SECOND: Phyllis Haskgon

Leland Dayzie  
Leland Dayzie, Chapter President

Anna M. Begay  
Anna M. Begay, Chapter Vice President

Gabriella S. Mehl  
Gabriella Mehl, Secretary/Treasurer

\_\_\_\_\_  
Casey Johnson, Council Delegate



# MANY FARMS CHAPTER GOVERNMENT

P.O. BOX 185

MANY FARMS, ARIZONA 86538

PHONE: (928) 781-3605 FAX: (928) 781-3608

Email: manyfarms@navajochapters.org



Crystalyne Curley, Delegate 25<sup>th</sup> Navajo Nation Council

Katherine O. Arthur, President  
Aljerino Tsedah, Vice President  
Jacqueline Begaye, Secretary/Treasurer

Francine Harrison, CSC  
Lewanda A. Ben, AMS  
Roland Tso, Grazing Representative

## Resolution of the Many Farms Chapter

MF-51-05-2023

### Supporting and Approving the Proposed Legislation entitled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition.

#### WHEREAS:

1. Pursuant to CMY-23-79, the Many Farms Chapter is a certified chapter of the Navajo Nation vested with authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Many Farms Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. And
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and

10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. The Many Farms Chapter supports and approves the proposed Legislation entitled “AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023” led by the Navajo Nation Air is Life Health Coalition.

**CERTIFICATION**

We hereby certify that the foregoing resolution was considered by the Many Farms Chapter at a duly called meeting in Many Farms, Arizona at which a quorum was present and that the same was passed by a vote of 19 in favor, 2 opposed and 3 abstained this 8th day of May 2023.

Motion: Willander Charley

Second: Billy Begay

Katherine O. Arthur  
Katherine O. Arthur, Chapter President

Aljerimo Csedah  
Aljerimo Csedah, Vice President

Jacqueline J. Begaye  
Jacqueline J. Begaye, Secretary/Treasurer

Crystalyne Curley  
Crystalyne Curley, Council Delegate

Roland Tso  
Roland Tso, Grazing Representative

**HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE  
25<sup>TH</sup> NAVAJO NATION COUNCIL**

**SECOND YEAR 2024  
COMMITTEE REPORT**

Madame Speaker,

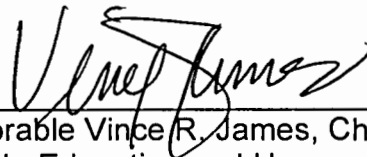
The **HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE** to whom has been assigned:

**Legislation No. 0145-24:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. § 800 - § 810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. § 1001 - § 1016

**Sponsor:** Delegate Carl R. Slater

Has had it under consideration and reports a Do Pass with no amendments and thence refers the legislation to the Law and Order Committee.

Respectfully submitted,



Honorable Vince R. James, Chairperson  
Health, Education and Human Services Committee  
25<sup>th</sup> Navajo Nation Council

Date: July 8, 2024

Main Motion:

Motion: Honorable Helena Nez Begay  
Second: Honorable Curtis Yanito  
Vote: 5-0-1

**HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE**  
**Regular Meeting**  
**July 8, 2024**

**Legislation No. 0145-24:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. § 800 - § 810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. § 1001 - § 1016

**Sponsor:** Delegate Carl R. Slater

**VOTE TALLY:**

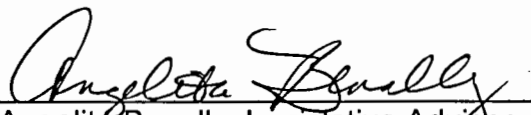
**Main Motion:**

Motion: Honorable Helena Nez Begay  
Second: Honorable Curtis Yanito  
Yea: Helena Nez Begay; Andy Nez; Germaine Simonson; George Tolth; Curtis Yanito  
Nay:  
Not Voting: Honorable Vince R. James (Presiding)  
Excused:  
Absent:  
Vote: 5-0-1



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Honorable Vince R. James, Chairperson  
Health, Education and Human Services Committee  
25<sup>th</sup> Navajo Nation Council



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Angelita Benally, Legislative Advisor  
Health, Education and Human Services Committee  
Office of Legislative Services

**THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW SUMMARY**

**LEGISLATION NO.:** 0145-24

**SPONSOR:** Honorable Carl R. Slater

**TITLE:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800- §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001- §1016

**Posted:** July 02, 2024 at 7:37 PM

**5 DAY Comment Period Ended:** July 07, 2024

**Digital Comments received:**

<b>Comments Supporting</b>	<b>1. American Cancer Society Cancer Action Network 2. Sierra Wilcox</b>
<b>Comments Opposing</b>	<i>None</i>
<b>Comments/Recommendations</b>	<i>None</i>



**Legislative Secretary II  
Office of Legislative Services**

July 09, 2024; 4:20 PM

**Date/Time**



As an organization dedicated to advocating for public policies to end cancer as we know it for everyone, I'm writing today on behalf of the American Cancer Society Cancer Action Network (ACS CAN), the nonprofit, non-partisan advocacy affiliate of the American Cancer Society, in support of 0145-24 to amend the tobacco products tax and enact the electronic smoking products tax. ACS CAN strongly supports 0145-24 which would improve health by reducing commercial tobacco use. It would increase the tax on cigarettes by \$1.50 per pack as well as increase the tax on other commercial tobacco products and establish a tax on e-cigarettes to which would generate revenue, protect kids, and save lives. Additionally, the bill would invest revenue from commercial tobacco taxes in the Department of Health.

Significantly increasing tobacco taxes and investing in tobacco prevention and cessation programs saves lives, reduces health care costs and generates revenue. In fact, it is one of the most effective ways to prevent youth from starting to use tobacco and encourage those already addicted to quit.

Smoking harms nearly every organ in the body and increases the risk for many types of cancer, heart attack, stroke, COPD, emphysema, chronic bronchitis, and other diseases.<sup>i</sup> The good news is we have decades of data showing us that tobacco taxes work to reduce commercial tobacco use, including the U. S. Surgeon General Report, *The Health Consequences of Smoking – 50 years of Progress* which concluded that increases in the price of tobacco products, including those resulting from excise tax increases, prevent initiation of tobacco use, promote cessation, and reduce the prevalence and intensity of tobacco use among youth and adults.<sup>ii</sup> This conclusion reaffirms findings from previous Surgeon General's reports on commercial tobacco use that raising the price of tobacco is one of the most effective commercial tobacco prevention and control strategies, and that increasing the price of cigarettes and tobacco products decreases the prevalence of commercial tobacco use, particularly among youth and young adults.<sup>iii</sup>

A \$1.50 per pack increase in Navajo Nation's cigarette tax, as proposed in this legislation, would prevent 1,100 Navajo youth from becoming adults who smoke commercial tobacco, help 500 adults who smoke commercial tobacco quit, and save 410 lives.<sup>iv</sup> Additionally, this cigarette tax increase will save Navajo Nation \$41.7 million in long term health care costs.<sup>v</sup> Increasing the tax on all other tobacco products at the same time would produce additional health and economic benefits for Navajo Nation. ACS CAN calls on you to increase the cigarette tax by \$1.50 per pack with a parallel tax on all other commercial tobacco products in order to provide a substantial source of revenue while reducing tobacco use and tobacco-related health care costs.

It is important that all other tobacco products, including e-cigarettes, are taxed to parallel the new cigarette tax rate in order to encourage people who use commercial tobacco to quit rather than switching to lower-taxed, lower-cost products. If all commercial tobacco products are not taxed at an equivalent rate, Navajo Nation can expect to see diminished positive outcomes for both revenue and public health. We should not allow such highly addictive products to avoid being taxed at the same rate as cigarettes.

In closing, from the cancer control perspective, the status quo that perpetuates preventable tobacco-related death and disease is unacceptable. The relatively low price of tobacco products makes it too easy for youth to afford to start smoking and continue smoking, and current tobacco tax rates do little to defray the enormous societal cost commercial tobacco products have on health and the economy. If we are serious about reducing the toll of preventable cancer and chronic disease, a high-impact commercial tobacco tax increase such as this will help achieve that life-saving mission.

We urge you to vote "yes" on 0145-24 to increase the cigarette tax by \$1.50 per pack, increase the tax on all other commercial tobacco products as well as establish a tax on e-cigarettes, and invest in the health department in order to generate revenue, protect kids, and save lives.

---

<sup>i</sup> Centers for Disease Control and Prevention (CDC). Health Effects of Cigarette Smoking. Updated April 28, 2020.

[https://www.cdc.gov/tobacco/data\\_statistics/fact\\_sheets/health\\_effects/effects\\_cig\\_smoking/](https://www.cdc.gov/tobacco/data_statistics/fact_sheets/health_effects/effects_cig_smoking/)

<sup>ii</sup> U.S Department of Health and Human Services (HHS). *The Health Consequences of Smoking – 50 Years of Progress: A Report of the Surgeon General*. Atlanta, GA. U. S. Department of Health and Human Services, Centers for Disease Control and Prevention and Health Promotion, Office of Smoking and Health; 2014. Available at <http://www.surgeongeneral.gov/library/reports/50-years-of-progress/exec-summary.pdf>.

<sup>iii</sup> HHS, 2014

<sup>iv</sup> American Cancer Society Cancer Action Network, Campaign for Tobacco-Free Kids, and Tobacconomics. New Revenues, Public Health Benefits & Cost Savings from a \$1.50 Cigarette Tax Increase in the Navajo Nation. September 22, 2022.

<sup>v</sup> Ibid.

Reply all | Delete Junk | ...



# Supporting documents for 0145-24 Amending the Tobacco Products at 24



**Sierra Wilcox**  
Yesterday, 2:30 PM  
comments;

Reply all |

Inbox

<p>More LOS.pdf 7 MB</p>	▼
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1 attachments (7 MB) Download



Action Items



Good afternoon,

My name is Sierra Wilcox, member of the Air is Life Health Coalition. On behalf of the Air is Life Health Coalition, I am submitting more supporting documents for legislation 0145-24 Amending the Tobacco Products Tax at 24. (see attachments). There may be more coming in before the 5-day comment period ends.

Thank you,

**Sierra Lynne Wilcox**  
Air is Life Health Coalition Member

Winslow, AZ 86047

WARNING: External email. Please verify sender before opening attachments or clicking on links.



07/08/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

Please accept this letter into the record of the Navajo Nation Council in support of the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" led by the Air is Life Health Coalition. This amendment, when enacted, will be a milestone in protecting the health of our people including our youth. The purchases of e-cigarettes are harmful to our people, especially since these products are not taxed on Navajo Nation. The Navajo Nation constantly speaks on issues and matters of health. Some of the more known are diabetes, obesity, alcohol and drug use, infections (e.g., HIV), heart conditions, and injuries.

The greater public wanes alcohol and drug use, even so far as expecting mothers and their babies. Greater emphasis is placed on their protection through public awareness that bad habits are harmful. For these very reasons, smoking commercial tobacco for the unborn is harmful. It is in your hands today to give the unborn our great care by taxing these commercial tobacco products on the Navajo Nation. By doing so we are protecting generations and generations of our people.

The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2024 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime."

I am asking for the Navajo Nation Council to shepherd this amendment through the process and for a unanimous decision in making the "Amendment of the Navajo Nation Commercial Tobacco Tax of 2024" permanent for our Navajo Nation. Thank you.

Respectfully,

Shanoa Nez

Atlanta, GA,

*Shanoa Nez*

7/1/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that have been targeting our children. The intent of the 0145-24 Amending the Tobacco Products at 24 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health Initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will save lives.

May the health of the people be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,



7/1/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that have been targeting our children. The intent of the 0145-24 Amending the Tobacco Products at 24 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will save lives.

May the health of the people be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,

*Dana Wilcox-Frago*

7/1/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that have been targeting our children. The intent of the 0145-24 Amending the Tobacco Products at 24 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will save lives.

May the health of the people be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,

*Justin Frago*

7/1/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that have been targeting our children. The intent of the 0145-24 Amending the Tobacco Products at 24 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will save lives.

May the health of the people be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,

*Ava Wilcox*

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

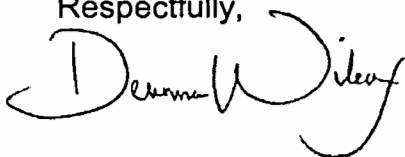
Dear Honorable Council Delegate Slater:

The national trend is growing in healthy lifestyles, especially now in the COVID-19 pandemic that has caused massive loss of life, hospital stays, and long-term effects. One of the main concerns of the Navajo Nation is the use of commercial tobacco products including flavored products that have been targeting our children. The intent of the 0145-24 Amending the Tobacco Products at 24 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Increasing taxes on commercial tobacco products is a win-win proposition. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke, and in more Navajo adults quitting while at the same time providing substantial revenue to fund important health, as well as commercial tobacco prevention programs. According to the Navajo YRBS survey (2017), "40% of our Navajo Youth have tried e-cigarettes in their lifetime." E-cigarettes are a growing concern for the Navajo Nation. Taxing these commercial tobacco products will decrease the amount of people using these products.

I am aware of the Air is Life Health Coalition efforts, and I know the work they provide in educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to the health and wellbeing of the Navajo Nation. This public health initiative has created a positive change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. I believe the proposed Amendment will further the work in public health and most importantly will save lives.

May the health of the people be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,

A handwritten signature in black ink, appearing to read "Dennis Wiley". The signature is written in a cursive, flowing style with a large initial "D" and "W".

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

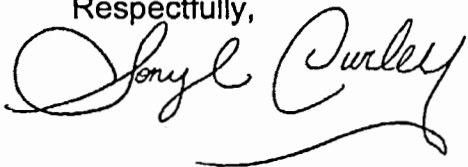
Dear Honorable Council Delegate Slater:

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May the health of the people be put first and become an absolute priority. You have the power to make that happen. Please enact the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 led by the Air is Life Health Coalition for all the people.

Respectfully,

A handwritten signature in black ink, appearing to read "Sonyl Curley". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

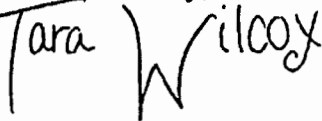
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Respectfully,

Tara Wilcox



7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

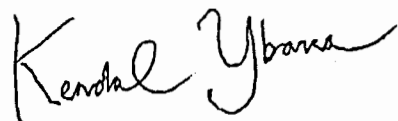
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Respectfully,

A handwritten signature in black ink that reads "Kendal Ybarra". The signature is written in a cursive style with a large, stylized 'K' and 'Y'.

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

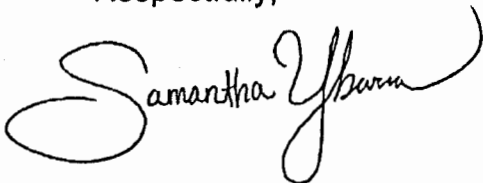
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Respectfully,

A handwritten signature in black ink that reads "Samantha Ybarra". The signature is written in a cursive style with a large, looping initial "S" and a long, sweeping underline.

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

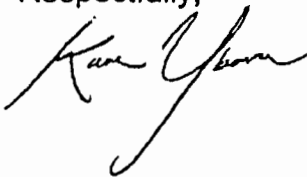
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Respectfully,

A handwritten signature in black ink, appearing to read "Kavee Y. Gorman". The signature is fluid and cursive, with a long, sweeping underline that extends to the left.

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

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Respectfully,

*Darius Franklin*

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

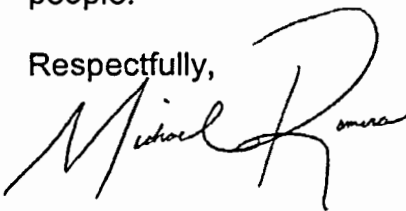
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Respectfully,

A handwritten signature in black ink, appearing to read "Michael Romero". The signature is stylized with a large, sweeping initial letter.

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

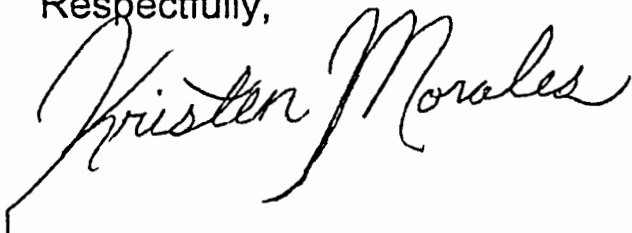
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Respectfully,

A handwritten signature in black ink that reads "Kristen Morales". The signature is written in a cursive, flowing style.

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

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Respectfully,

A handwritten signature in black ink, appearing to read "Bonnie Robertson". The signature is written in a cursive style with a large, looping initial "B".

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

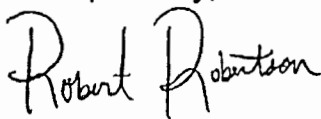
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Respectfully,

A handwritten signature in cursive script that reads "Robert Robertson". The signature is written in black ink and is positioned below the typed name "Robert Robertson".



7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

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Respectfully,

*Anna Morales*

7/4/2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

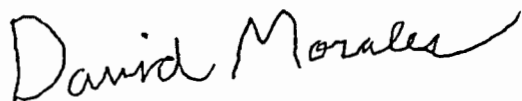
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Respectfully,

Handwritten signature of David Morales in cursive script.

**THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW SUMMARY**

**LEGISLATION NO.:** 0145-24

**SPONSOR:** Honorable Carl R. Slater

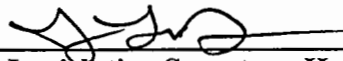
**TITLE:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800- §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001- §1016

**Posted:** July 02, 2024 at 7:37 PM

**5 DAY Comment Period Ended:** July 07, 2024

**Digital Comments received:**

<b>Comments Supporting</b>	1. Sierra Wilcox
<b>Comments Opposing</b>	<i>None</i>
<b>Comments/Recommendations</b>	<i>None</i>



\_\_\_\_\_  
**Legislative Secretary II  
Office of Legislative Services**

\_\_\_\_\_  
**July 19, 2024; 9:43 AM**

**Date/Time**

Reply all | Delete | Junk | ...

# Supporting documents for 0145-24 Amending the Tobacco Products at 24



**Sierra Wilcox**

Wed 7/17, 12:47 PM

comments; Hershel Clark

Inbox

Scannable Document o...

2 MB

Download



Action Items



Good afternoon,

My name is Sierra Wilcox, member of the Air is Life Health Coalition. On behalf of the Air is Life Health Coalition, I am submitting more supporting documents for legislation 0145-24 Amending the Tobacco Products Tax at 24. (see attachment).

Thank you,

**Sierra Lynne Wilcox**

Air is Life Health Coalition Member

-----  
Winslow, AZ  
-----

WARNING: External email. Please verify sender before opening attachments or clicking on links.



THE DINÉ NATIVE AMERICAN CHURCH OF NEW MEXICO, INC.

P.O. Box 51  
Thoreau, New Mexico 87331



Wesley Esbale, Chairperson  
Edward E. Henry, Jr., Vice-Chairperson  
Blanca Charleston, Board Secretary  
Fern Spencer, Board Member  
Laverin Spencer, Board Member

Janberg Billish, Board Member  
Thompson Johnson, Board Member  
Carmelisa Dalizi, Alternate Board Member  
Vacant, Alternate Board Member  
Lawrence Largo, Senior Spiritual Advisor

---

Wesley Esbale Sr., Administrator/Consultant — Eble Yacole, Account Specialist — Trina Martinez, Record Custodian — Lewis R. Jim, Statutory Agent  
AR-Loerts Shannah, Area One — AR-Glenda Charleston, Area Two, AR-Lucille Saggy, Area Four, AR-Delores M. Livingston, Area Four — AR-Vera Castillo, Area Five — AR-Jessica F. Piester/Eble Yacole, Area Six

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**A Supporting Resolution by The Diné Native American Church of New Mexico, Inc. (TDNACNM, Inc.) to the Proposed Legislation entitled, "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2023" led by the Navajo Nation Air is Life Health Coalition**

**WHEREAS:**

1. The TDNACNM, Inc. recognizes the purpose of the legislation is to increase taxation on all commercial tobacco products, including electronic tobacco products, in the Navajo Nation; and
2. TDNACNM, Inc. recognizes this legislation will earmark the Navajo Nation tobacco tax revenue funds to the Office of Traditional and Spiritual Healing Advisory under the Navajo Department of Health, where 20 percent will be allocated toward Navajo traditional healers and organizations in the Navajo Nation; and
3. TDNACNM, Inc. finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among our Navajo youth and young adults; and
4. TDNACNM, Inc. recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
5. TDNACNM, Inc. finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates, and
6. TDNACNM, Inc. finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
7. TDNACNM, Inc. recognizes that in the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless commercial tobacco products compared to the U.S. national high school use at 3.1 percent; and
8. TDNACNM, Inc. finds that tobacco companies have permitted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which as resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and

9. TDNACNM, Inc. finds the use of commercial tobacco products is harmful to Dine', especially Dine' children and young adults. The use of commercial tobacco products is disrespectful to the Dine' fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body and spirit: and
10. TDNACNM, Inc. is committed to improving the health and welfare of the people living in the Navajo Nation, promoting a healthy environment, and has an obligation to practice and support policies that protect people from harm.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

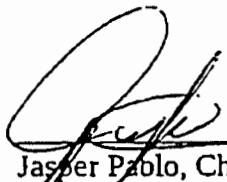
The Dine' Native American Church of New Mexico Inc. (TDNACNM, Inc.) requests the 25<sup>th</sup> Navajo Nation Council to fully support the intent and purpose of this resolution for the health and well-being of the Navajo people, including its members of the Dine' Native American Church of New Mexico, Inc.

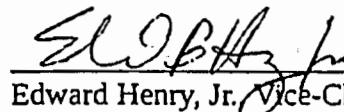
CERTIFICATION

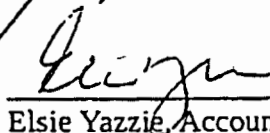
WE, HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by the Dine' Native American Church of New Mexico, Inc. at a duly called by The Dine' Native American Church of New Mexico, Inc. Board meeting which a quorum was present and that same was passed by a vote of 36 In Favor, 0 Opposed, 8 Abstained on this 10<sup>th</sup> day of December, 2023.

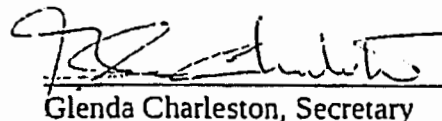
MOTION: Thompson Johnson

SECOND: Delores Holyan-Livingston

  
\_\_\_\_\_  
Jasper Paolo, Chairperson

  
\_\_\_\_\_  
Edward Henry, Jr. Vice-Chairperson

  
\_\_\_\_\_  
Elsie Yazzie, Accounts Specialist

  
\_\_\_\_\_  
Glenda Charleston, Secretary



**A Supporting Resolution by Azeé Bee Nahaghá of Diné Nation (ABNDN) Teesto Chapter to the Proposed Legislation titled “AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2024.”**

**WHEREAS:**

1. The ABNDN Teesto Chapter is a local chapter of ABNDN Inc. recognized and certified with authority and responsibility to act in the best interest of its members on matters pertaining to the protection and preservation of our sacred Azeé (Peyote); and
2. The ABNDN Teesto Chapter recognizes that the purpose of this legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation; and
3. The ABNDN Teesto Chapter finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
4. The ABNDN Teesto Chapter recognizes that studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average of seven percent and total cigarette consumption by four percent; and
5. The ABNDN Teesto Chapter finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
6. The ABNDN Teesto Chapter finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
7. The ABNDN Teesto Chapter recognizes the 2017 Navajo Youth Risk Behaviour Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and
8. The ABNDN Teesto Chapter finds that tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and

9. The ABNDN Teesto Chapter recognizes that using commercial tobacco products harms Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and well-being resulting in disharmony with the mind, body, and spirit; and
10. The ABNDN Teesto Chapter is committed to improving the health and welfare of the Navajo people, promoting a healthy environment, and is responsible for protecting people from harm.

**NOW, THEREFORE BE IT RESOLVED THAT:**

The ABNDN Teesto Chapter hereby requests the Navajo elected officials to fully support the intent and purpose of this proposed legislation titled "AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2024" for the health and well-being of the Navajo Nation.


**CERTIFICATION**

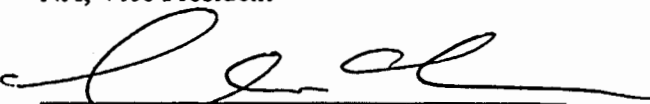
I hereby certify that the foregoing resolution was approved by the ABNDN Teesto Chapter at a duly called meeting at Seba Dalkai, Navajo Nation (AZ) at which a quorum was present and the same was passed by a vote of 13 in favor, 0 opposed, 3 abstained, this 14th day of June 2023.

Motioned:   Cindy Honani   Second By:   Rose Begay  

  
\_\_\_\_\_  
Arvin Clark, President

\_\_\_\_\_  
NA, Vice President

  
\_\_\_\_\_  
Sherry Duffy, Treasurer

  
\_\_\_\_\_  
Hershel Clark, Secretary



**THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW SUMMARY**

**LEGISLATION NO.:** 0145-24

**SPONSOR:** Honorable Carl R. Slater

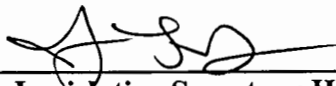
**TITLE:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800- §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001- §1016

**Posted:** July 02, 2024 at 7:37 PM

**5 DAY Comment Period Ended:** July 07, 2024

**Digital Comments received:**

<b>Comments Supporting</b>	<b>1. Sierra Wilcox</b>
<b>Comments Opposing</b>	<i>None</i>
<b>Comments/Recommendations</b>	<i>None</i>




---

**Legislative Secretary II  
Office of Legislative Services**

---

**August 02, 2024; 8:46 AM  
Date/Time**

Reply all | Delete | Junk | ...

# supporting document for legislation 0145-24 Amending the Tobacco Products Tax at 24.



**Sierra Wilcox**

Wed 7/31, 9:38 AM

comments;

Inbox

CFTFK LOS - Navajo Nat...  
80 KB

Download



Action Items



Good morning,

My name is Sierra Wilcox, member of the Air is Life Health Coalition. On behalf of the Air is Life Health Coalition, I am submitting another supporting document for legislation 0145-24 Amending the Tobacco Products Tax at 24. (see attachments).

Thank you,

*Sierra Lynne Wilcox*

BHCAIH Consultant

Winslow AZ 86047



"The only way to do great work is to love what you do." – Steve Jobs

WARNING: External email. Please verify sender before opening attachments or clicking on links.



1400 EYE STREET, N.W. • SUITE 1200 • WASHINGTON, DC 20005  
PHONE (202) 296-5469 • FAX (202) 296-5427

---

July 29, 2024

The Honorable Carl Slater  
Council Delegate & Vice Chairperson  
The Navajo Nation Council  
Budget & Finance Committee  
Post Office Box 3390  
Window Rock, Navajo Nation AZ 86515

Dear Honorable Council Delegate Slater:

The Campaign for Tobacco-Free Kids strongly supports the “Amendment of the Navajo Nation Commercial Tobacco Tax of 2023,” led by the Air is Life Health Coalition. The Campaign stands behind these efforts to enhance the wellbeing of Navajo communities. The intent of the Amendment of the Navajo Nation Commercial Tobacco Tax of 2023 legislation is to increase excise taxes for all commercial tobacco products on the Navajo Nation. Decades of evidence shows that increasing the price of commercial tobacco products is one of the most effective ways to reduce smoking, especially among youth.

Fifty years after the first Surgeon General’s report on smoking and health, the 2014 Surgeon General’s Report, *The Health Consequences of Smoking—50 Years of Progress*, found that, “Raising prices on cigarettes is one of the most effective tobacco control interventions.” In fact, increasing taxes on commercial tobacco products is a win-win proposition: a financial win and a health win. For example, significantly increasing cigarette taxes results in fewer Navajo youth starting to smoke and more Navajo adults quitting, while at the same time providing substantial revenue to fund important health, including commercial tobacco prevention, programs.

In addition, we are pleased to see that the Amendment includes increases in taxes on all commercial tobacco products, not just cigarettes, as well as a new tax on e-cigarettes. Across the nation, e-cigarettes have been the predominant tobacco products used by youth for years. According to the Navajo YRBS survey (2017), “40% of our Navajo Youth have tried e-cigarettes in their lifetime.” Research also shows that increases in prices on these other commercial tobacco products will reduce youth use.

Furthermore, the health gains from the tax increases in the proposed Amendment will be amplified by directing some of the revenue to the health department for commercial tobacco prevention efforts. These funds will provide much-needed support in protecting

the health and wellbeing of the Navajo people and visitors in the Navajo Nation into the future, especially for our youth and young adults.

In our experience with the Air is Life Health Coalition, their work educating the Navajo people about the dangers of commercial tobacco smoke and use is critical to prosperity of the Navajo Nation. This public health initiative has created a positive and lasting change toward living in harmony for the Navajo people, especially as we move forward from the COVID-19 pandemic. The proposed Amendment will further the work in public health and most importantly will save lives.

In closing, the Campaign wholeheartedly supports the proposed Amendment, "Amendment of the Navajo Nation Commercial Tobacco Tax of 2023." We appreciate the continuous efforts to broadly elevate the health of the Navajo people. If there is anything more that we can do to support this important public health proposal, please let us know. We wish you the best and thank you for your time regarding this important public health work.

Respectfully,

A handwritten signature in black ink that reads "CRodas". The "C" is large and loops around the "R", and the "Rodas" is written in a cursive style.

Claudia Rodas  
Regional Advocacy Director, Southern Region  
Campaign for Tobacco-Free Kids

**LAW AND ORDER COMMITTEE  
25<sup>TH</sup> NAVAJO NATION COUNCIL**

**SECOND YEAR 2024**

**COMMITTEE REPORT**

Madame Speaker,

The **LAW AND ORDER COMMITTEE** to whom has been assigned:

**Legislation No. 0145-24:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyati' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800 - §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C, §1001 - §1016 – Sponsors: Honorable Carl R. Slater/Co-Sponsor: Honorable Curtis Yanito/Honorable Helena Nez Begay/Honorable Eugenia Charles-Newton

Has had it under consideration and reports a DO PASS with no amendment.

And thereafter referred to Budget and Finance Committee.

Respectfully submitted,



Cherilyn Yazzie, Pro Tem  
Law and Order Committee  
25<sup>th</sup> Navajo Nation Council

Date: August 12, 2024

Main Motion:

Motion : Honorable Nathan Notah  
Second : Honorable Steven Arviso  
Vote : 3-0-2

**LAW AND ORDER COMMITTEE  
25<sup>TH</sup> NAVAJO NATION COUNCIL**

**Regular Meeting  
August 12, 2024**

**Legislation No. 0145-24:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyati' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800 - §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C, §1001 - §1016 – Sponsors: Honorable Carl R. Slater/Co-Sponsor: Honorable Curtis Yanito/Honorable Helena Nez Begay/Honorable Eugenia Charles-Newton

**VOTE TALLY SHEET:**

**Main Motion:**

Motion: Honorable Nathan Notah

Second: Honorable Steven Arviso

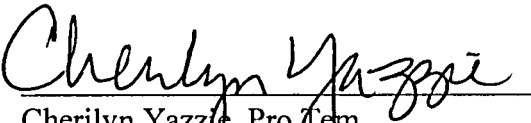
Yea: Honorable Nathan Notah/Honorable Steven Arviso/Honorable Eugenia Charles-Newton

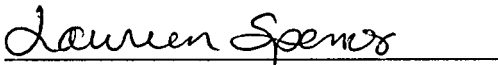
Nay: None

Not Voting: Honorable Cherilyn Yazzie

Excused: Honorable Herman M. Daniels, Jr.

Absent: None

  
Cherilyn Yazzie, Pro Tem  
Law and Order Committee  
25<sup>th</sup> Navajo Nation Council

  
Laureen Spencer, Legislative Advisor  
Office of Legislative Services

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW SUMMARY

LEGISLATION NO.: 0145-24

SPONSOR: Honorable Carl R. Slater

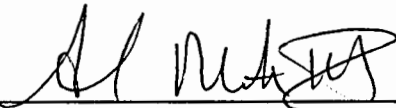
**TITLE: An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800- §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001- §1016**

Posted: July 02, 2024 at 7:37 PM

5 DAY Comment Period Ended: July 07, 2024

Digital Comments received:

Comments Supporting	1. Whippoorwill Chapter
Comments Opposing	<i>None</i>
Comments/Recommendations	<i>None</i>



Legislative Secretary II  
Office of Legislative Services

August 20, 2024; 8:21 AM

Date/Time

Download Show email



## Whippoorwill Chapter

Post Office Box 279  
Pinon, AZ 86510-0279

Telephone (928) 725-3728/3727 Fax (928) 725-3745

Email: [whippoorwill@navajochapters.org](mailto:whippoorwill@navajochapters.org)



Mareita Denny, Chapter Manger

Elta Mac Kay, Chapter Administrative Assistant

Germaine Simonson - NN Council Delegate

Aaron Yazzie - President

Gerald Ahasteen - Vice President

Phillip Tom Jr. - Secretary/Treasurer

### WHIPOORWILL CHAPTER RESOLUTION

#### Resolution No WC-24-098

**SUPPORTING AND APPROVING THE PROPOSED LEGISLATION ENTITLED  
"AMENDMENT OF THE NAVAJO NATION COMMERCIAL TOBACCO TAX OF 2024"  
LED BY THE NAVAJO NATION AIR IS LIFE HEALTH COALITION.**

#### WHEREAS:

1. Pursuant to CMY-23-79, the Whippoorwill Chapter is a certified Chapter of the Navajo Nation vested with authority and responsibilities to provide and enact on all matters affecting the community; and
2. Pursuant to CAP-34-98, the Navajo Nation Council approved the Navajo Nation Local Governance Act (LGA) that allows Whippoorwill Chapter to make decisions over local matters; and
3. The purpose of the legislation is to increase taxation on all commercial tobacco products and to include electronic tobacco products in the Navajo Nation. and
4. Navajo Nation finds that commercial tobacco tax increases are one of the most effective ways to reduce commercial tobacco smoking and other commercial tobacco use, especially among youth and young adults; and
5. Navajo Nation recognizes studies find that an increment of a ten percent increase in cigarette prices reduces smoking among youth by an average seven percent and total cigarette consumption by four percent; and
6. Navajo Nation finds that higher taxes on smokeless tobacco will reduce its use, particularly among young males; and increasing cigar prices through tax increases will reduce youth and adult cigar smoking, resulting in a healthier population while reducing overall health costs and mortality rates; and
7. The Navajo Nation finds that higher taxes on commercial tobacco will result in a healthier population while reducing overall health costs and mortality rates for Navajo Nation; and
8. The Navajo Nation recognizes the 2017 Navajo Youth Risk Behavior Survey, 41 percent of high school students reported having smoked cigarettes in their lifetime. In addition, 40 percent of high school students reported having used e-cigarette products





# Whippoorwill Chapter



Post Office Box 279  
Pinon, AZ 86510-0279

Telephone (928) 725-3728/3727 Fax (928) 725-3745

Email: [whippoorwill@navajochapters.org](mailto:whippoorwill@navajochapters.org)

Mareita Denny, Chapter Manger

Ella Mae Kay, Chapter Administrative Assistant

Germaine Simonson - NN Council Delegate

Aaron Yazzie - President

Gerald Ahasteen - Vice President

Phillip Tom Jr. - Secretary/Treasurer

in their lifetime. Furthermore, 11 percent of Navajo high school students reported using smokeless tobacco products compared to the U.S. national high school use at 3.1 percent; and

9. Navajo Nation finds the tobacco companies have promoted the sales of commercial tobacco products to tribal communities for decades, especially toward our youth and young adults, which has resulted in American Indians and Alaskan Natives having the highest rates of smoking compared to any other ethnic group in the U.S.; and
10. Navajo Nation finds the use of commercial tobacco products is harmful to Diné, especially Diné children and young adults. The use of commercial tobacco products is disrespectful to the Diné fundamental traditions and thus harms our health and wellbeing resulting in disharmony with the mind, body, and spirit; and
11. The Navajo Nation is committed to improving the health and welfare of the people living in the Navajo Nation, to promoting a healthy environment, and has an obligation to enact policies that protect people from harm.

## **NOW, THEREFORE, BE IT RESOLVED THAT:**

The Whippoorwill Chapter further requests the elected chapter officials to fully support the intent and purpose of this resolution for the Health and Wellbeing in the Whippoorwill Chapter area.

### CERTIFICATION

WE, the Undersigned, hereby, Certified that the foregoing Resolution was duly considered by the Whippoorwill Chapter at a duly called meeting at which a quorum was present at Whippoorwill Chapter House, Navajo Nation, Pinon, Arizona, and same was passed by a vote of 29 in favor, 0 opposed, and 1 abstained on this 9<sup>th</sup> day of August, 2024.

Motion by: GEORGE WILUE

Second by: MAX HOUDAY

[Signature]  
Aaron Yazzie, Chapter President

[Signature]  
Gerald Ahasteen, Chapter Vice President

[Signature]  
Phillip Tom Jr, Chapter Secretary/Treasurer

[Signature]  
Germaine Simonson, NN Council Delegate



## 25<sup>th</sup> NAVAJO NATION COUNCIL LEGISLATION CO-SPONSORSHIP WITHDRAWAL

I, Honorable Eugenia Charles-Newton, Co-Sponsor  
of proposed legislation hereby withdraw my co-  
sponsorship of the proposed legislation. The legislation  
tracking number is 0145-24.

**SPONSOR SIGNATURE:**

A handwritten signature in black ink, appearing to read "Eugenia Charles-Newton", written over a horizontal line.

**DATE:**

A handwritten date "8/22/24" in black ink, written over a horizontal line.

25<sup>th</sup> NAVAJO NATION COUNCIL

Second Year 2024

Madame Speaker:

The **BUDGET & FINANCE COMMITTEE** to whom has been assigned

**NAVAJO LEGISLATIVE BILL # 0145-24:**

An Act Relating to the Health, Education and Human Services, Law and Order, Budget and Finance, and Naabikiyati Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800 -§810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001 -§1016

Sponsors: Carl R. Slater, Curtis Yanito, Helena Nez Begay

has had it under consideration and reports the same with the recommendation that It Do **Pass** with 1 amendment.

**AMENDMENT 1:**

1. On page 1 at line 15, after the word "THE" add the following:  
. . . **THE NICOTINE PRODUCTS AND ELECTRONIC SMOKING** . . .
2. On page 7 line 11, insert the following:  
**SECTION FOUR. ENACTING THE NICOTINE PRODUCTS AND ELECTRONIC** . . .
3. On page 7 at line 15, insert the following:  
**Nicotine Products and Electronic Smoking Products Tax**
4. On page 7 at line 18, insert the following:  
. . . enact the Nicotine Products and Electronic Smoking Products Tax . . .
5. On page 7 at line 21, insert the following:  
. . . called the "Nicotine Products and Electronic Smoking Products Tax."
6. On page 7 at line 30, insert the following:  
. . . from all Nicotine Products and Electronic Smoking Products . . .
7. On page 8 at lines 1-2, insert the following:  
. . . from all Nicotine Products and Electronic Smoking Products . . .
8. On page 8 at line 6, insert the following:  
. . . from a Sale of Nicotine Products and Electronic Smoking Products.
9. On page 8 at line 10, insert the following:  
. . . of a Person's Nicotine Products Gross Receipts and Electronic Smoking Products Gross Receipts.
10. On page 9 at line 6, insert the following:  
. . . for purposes of the Nicotine Products and Electronic Smoking Products Tax . . .
11. On page 9 at line 9, insert the following:
  3. "Nicotine Product" means any commercially processed or manufactured product for human consumption which contains nicotine, whether natural or synthetic. Nicotine Product does not include (i) any mixed nicotine and tobacco product included in the definition of Tobacco Product at 12 N.N.C. §802(2), or (ii) any product designed or used for smoking nicotine cessation that has been authorized by the U.S. Food and Drug Administration to be marketed and for sale as "drugs," "devices," or "combination products," as defined in the federal Food, Drug, and Cosmetic Act."

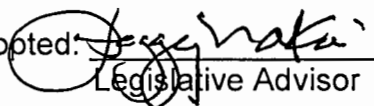
12. Renumber or re-letter succeeding paragraphs, sections, and exhibits, as necessary and appropriate. The Office of Legislative Services and the Office of Legislative Counsel are authorized to make technical edits to this legislation and its exhibits to implement the intent of this Amendment. This Amendment supersedes inconsistent language in any other amendment(s), which language shall be conformed to this Amendment.

*Amendment 1: Motion: Lomardo Aseret Second: Norman M. Begay Vote: 4-0 Yeas: Lomardo Aseret, Norman M. Begay, Lester Yazzie, Carl R. Slater*

And, therefore referred to the **NAABIKIYATI** Committee

Respectfully submitted,

  
\_\_\_\_\_  
Shaandiin Parrish, Chairperson

Adopted:   
\_\_\_\_\_  
Legislative Advisor

Not Adopted: \_\_\_\_\_  
Legislative Advisor

**September 17, 2024**

The vote was **4** in favor **0** opposed yeas: *Lomardo Aseret, Norman M. Begay, Lester Yazzie, Carl R. Slater*  
Main Motion: *Lomardo Aseret*  
Second: *Lester Yazzie*

**BUDGET AND FINANCE COMMITTEE**  
**September 17, 2024**  
Regular Meeting

**VOTE TALLY SHEET:**

**Legislation No. 0145-24:** An Act Relating to the Health, Education and Human Services, Law and Order, Budget and Finance, and Naabikiyati Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800 -§810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001 -§1016  
Sponsors: Carl R. Slater, Curtis Yanito, Helena Nez Begay

*Motion: Lomardo Aseret*

*Second: Lester Yazzie*

*Vote: 4-0, Chairperson not voting, with 1 amendment*


**Final Vote Tally:**

Lomardo Aseret	<b>y</b>	
Norman M. Begay	<b>y</b>	
Amber K. Crotty		
Lester Yazzie	<b>y</b>	
Shaandiin Parrish		
Carl R. Slater	<b>y</b>	

*Excused: Amber K. Crotty*



Shaandiin Parrish, Chairperson  
Budget & Finance Committee



Peggy Nakai, Legislative Advisor  
Budget & Finance Committee

# 25<sup>th</sup> NAVAJO NATION COUNCIL NAABIK'ÍYÁTI' COMMITTEE REPORT Second Year 2024

The **NAABIK'ÍYÁTI' COMMITTEE** to whom has been assigned:

## NAVAJO LEGISLATIVE BILL # 0145-24

An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'íyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. § 800 - § 810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. § 1001 - § 1016

*Sponsored by: Honorable Carl R. Slater*  
*Co-Sponsored by: Honorable Helena Nez Begay*  
*Co-Sponsored by: Honorable Shaandiin Parrish*  
*Co-Sponsored by: Honorable Curtis Yanito*  
*Co-Sponsored by: Honorable Lester C. Yazzie*

Has had it under consideration and reports the same that the legislation **WAS PASSED AND REFERRED TO THE NAVAJO NATION COUNCIL.**

Respectfully Submitted,

  
Honorable Vince R. James, Chair Pro Tem  
NAABIK'ÍYÁTI' COMMITTEE

**26 September 2024**

### Amendment #1

1. On page 6 at lines 18-19, after the word "organizations" delete the following clause:  
 ~~. . . organizations, that are Priority Certified under 5 N.N.C. §204(A)(1) (Priority One) or under §204(A)(2) (Priority Two); and~~
2. On page 6 at lines 27-28, after the word "projects" delete the following clause:  
 ~~. . . projects, so long as those individuals or entities are Priority Certified under 5 N.N.C. § 204(A)(1) (Priority One) or under § 204(A)(2) (Priority Two).~~
3. Renumber or re-letter succeeding paragraphs, sections, and exhibits, as necessary and appropriate. The Office of Legislative Services and the Office of Legislative Counsel are authorized to make technical edits to this legislation and its exhibits to implement the intent

of this Amendment. This Amendment supersedes inconsistent language in any other amendment(s), which language shall be conformed to this Amendment.

*Motioned by: Honorable Shaandiin Parrish*

*Seconded by: Honorable Lester C. Yazzie*

*Vote: 12 in Favor, 01 Opposed (Chair Pro Tem James Not Voting)*

**MAIN MOTION**

*Motioned by: Honorable Steven R. Arviso*

*Seconded by: Honorable Casey Allen Johnson*

*Vote: 12 in Favor, 00 Opposed (Chair Pro Tem James Not Voting)*

**NAVAJO NATION**

470

Naa'bik'iyati' Committee Regular Meeting

9/26/2024  
09:20:11 PM

Amd#1 to Amd# Amendment > #0145-24

**PASSED**

MOT Parrish, S  
SEC Yazzie, L

**Yeas : 12**

**Nays : 1**

**Excused : 6**

**Not Voting : 4**

**Yea : 12**

Arviso, S  
Begay, H  
Charles-Newton, E

Johnson, C  
Nez, A  
Nez, R

Notah, N  
Parrish, S  
Slater, C

Yanito, C  
Yazzie, C  
Yazzie, L

**Nay : 1**

Tso, O

**Excused : 6**

Claw, S  
Crotty, A

Curley, C  
Daniels, H

Jesus, B

Simonson, G

**Not Voting : 4**

Simpson, D

Tolth, G

Begay, N

Aseret, L

**Presiding Speaker: James, V**



**NAVAJO NATION**

471

Naa'bik'iyati' Committee Regular Meeting

9/26/2024  
10:16:48 PM

Amd# to Amd#	New Business: Item G. (MAIN)	PASSED
MOT Arviso, S	#0145-24	
SEC Johnson, C	[Modified]	

<b>Yeas : 12</b>	<b>Nays : 0</b>	<b>Excused : 6</b>	<b>Not Voting : 5</b>
------------------	-----------------	--------------------	-----------------------

**Yea : 12**

Arviso, S	Nez, A	Parrish, S	Yanito, C
Begay, H	Nez, R	Slater, C	Yazzie, C
Charles-Newton, E	Notah, N	Tso, O	Yazzie, L

**Nay : 0**

**Excused : 6**

Claw, S	Curley, C	Jesus, B	Simonson, G
Crotty, A	Daniels, H		

**Not Voting : 5**

Aseret, L	Johnson, C	Simpson, D	Tolth, G
Begay, N			

**Presiding Speaker: James, V**

**THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW SUMMARY**

**LEGISLATION NO.:** 0145-24

**SPONSOR:** Honorable Carl R. Slater

**TITLE:** An Act Relating to the Health, Education, and Human Services, Law and Order, Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Amending the Tobacco Products Tax at 24 N.N.C. §800- §810 and Enacting the Electronic Smoking Products Tax at 24 N.N.C. §1001- §1016

**Posted:** July 02, 2024 at 7:37 PM

**5 DAY Comment Period Ended:** July 07, 2024

**Digital Comments received:**

<b>Comments Supporting</b>	<i>None</i>
<b>Comments Opposing</b>	<i>None</i>
<b>Comments/Recommendations</b>	<b>1. Mark C. Graham</b>



Legislative Secretary II  
Office of Legislative Services

October 04, 2024; 9:20 AM

Date/Time

September 30<sup>th</sup>, 2024

Dear Madam Speaker Crystalyne Curley,

Good afternoon. I'm writing this letter in conjunction with Navajo Nation Legislation # 0145-24.

I just wanted to comment on this legislation as it doesn't appear that much research has been done on this subject of tobacco taxation.

First, the State of Arizona Luxury Tax assesses the initial tax on tobacco products. The State of Arizona applies its luxury tax at the distributor level, before the product is delivered to the retail store. Since approximately 95% of all tobacco sales are cigarettes, I'll focus on cigarette sales. At the State of Arizona level, the current Luxury Tax on cigarettes is \$.10 per cigarette or \$2.00 per pack or \$20 per carton. In the State law, there is an exemption for sales of tobacco that occur within Indian Country. The exemption reduces the state Luxury Tax on cigarettes to \$1.00 per pack if the Tribe/Community has a similar tax in place.

Distributors add a taxing stamp to each pack of cigarettes before the packs of cigarettes are distributed to the retailer. Distributors know exactly which of the 4 stamps are to be placed on the packs based upon the ownership and location of the retail store. There is a blue, red, yellow and green stamp. Blue Stamp is the most used stamp. This is for cigarettes sold at stores located off the Indian reservations. Red Stamp cigarette packs represent packs that have the reduced State of Arizona Luxury Tax applied and Yellow Stamp cigarette packs represent cigarettes delivered to stores owned by members of the reservation that has a tribal tobacco tax in place. Green Stamp represents cigarettes delivered to stores owned by members of the reservation and sold to reservation members. Green and Yellow stamps are rarely used.

The Tribal/Community cigarette tax has to be at least \$1 per pack. The Navajo Nation currently qualifies for that exemption. Stores that are owned and operated by members of the respective Indian reservation in which the sale occurs receive either the Red or Yellow tax stamps.

This exemption was put in place to allow more tobacco sales to occur on Indian Tribal/Community lands. In other tribal Community's, tobacco sales are extremely high. There is one tribal Community in the valley that generates over \$10 million in tobacco tax revenue annually. Since the cigarette luxury tax is \$1 per pack, this Community basically has about 10 million packs of cigarettes sold annually. On the other hand, the Navajo Nation only has about 178,000 packs of cigarettes delivered to stores on the Navajo Nation annually.

Per the Office of the Navajo Tax Commission (ONTC) web page, the Navajo Tobacco Tax is the second lowest of the seven Navajo taxes enacted and collected. In Fiscal Year 2023, ONTC only collected \$178,000 in Tobacco Tax revenue. Thus, to increase the tax rate up to \$2.50 per pack would theoretically increase the tax revenue up to \$450,000. However, smokers are very price conscious consumers. As such, I believe that the 178,000 packs sold in FY 2023 would actually drop dramatically with a 150% increase in the tax.

Theoretically, Council would accomplish one thing, reduced tobacco sales on the Navajo Nation. However, the second goal of actually reducing smoking would probably not be accomplished. With an additional \$1.50 added to the price of cigarette packs on Navajo, consumers will just

load up off Navajo. The third goal of generating additional money for NDOH program will be minimal. This same goal could be accomplished right now by just amending the Section 808 right now, without the increase in tax rate.

Secondly, I'm not understanding the tax law that is being proposed by this legislation. Do you? In Section 803 (6), it states "on any other tobacco product not subject to tax under the preceding paragraphs 1-5, 22% of the retail price". What does that mean? Is this where the Luxury Tax on vaping products will occur? If so, this is not the way to apply the Luxury Tax, upon the retail price. Applying a tax on the "retail price" occurs under the Navajo Sales Tax, not the Luxury Tax. To make it simple, it would be best to tax the vaping product at the wholesale price, not the retail price. There is a difference. The Tobacco Tax applies the tax to the wholesale price of the product. The retail price then increases with the addition of the Luxury Tax. It'll be difficult for the distributor to apply the Luxury Tax on vaping products at the retail price.

Thirdly, please provide for additional length of time, 3 months to 6 months for implementation. The Office of the Navajo Tax Commission has to prepare the tax forms, work with Finance to set up an account for the funds and provide public education to the retail community on this change.

Next, what is "Section Four" about? Is the Navajo Nation applying an additional 22% tax on vaping products? I thought this issue was address in Section 803 (6). Why is this proposal deleting the licensing section and adding another tax section. This does not make any sense. Navajo Nation Council will need to address this issue.

Lastly, the Navajo Nation Council should know that the vaping products are taxed under the Navajo Nation Sales tax. However, the Navajo Nation Sales Tax does not apply to Tobacco Products Tax. So by placing "vaping products" under the Tobacco Products Tax, it will currently be exempt from the Navajo Sales Tax. As such, the Navajo Nation Council should look to amend the Navajo Nation Sales tax, Section 609 (B) (2). By simply deleting subsection 609 (B) (2), Tobacco products will become taxable under the Navajo Sales Tax. When I was the Executive Director of ONTC, I tried to get this before the Navajo Nation Council back in 2022; but Department of Justice was extremely slow in reviewing this simple amendment before I departed from the Navajo Nation.

Now, the Navajo Nation Council is most definitely within its ability to amend the Navajo Tax Code. However, in this case, the justification used is very questionable. The increase of the tax rate will only drive sales off the Navajo Nation. Both Arizona and New Mexico currently apply lower Luxury Tax rates on cigarettes. Secondly, the State of Arizona does not apply the Luxury Tax upon vaping products. As such, consumers will just purchase their tobacco off the Navajo Nation, than pay the additional \$.50 per pack.

Sincerely,



Mark C. Graham  
Former Executive Director of the  
Office of the Navajo Tax Commission