



THE
NAVAJO
NATION

PRESIDENT
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OFFICE OF THE NAVAJO TAX COMMISSION
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Policies and Procedures Reporting Requirements

I. Authority

These Policies and Procedures are issued in accordance with the Navajo Nation Liquor Regulations (“Regulations”), approved by the Navajo Tax Commission on October 13th, 2008. The Regulations give the Office the responsibility to issue Policies and Procedures regarding the recordkeeping and reporting requirements for Licensees.

All of the definitions set out in the Regulations apply to these Policies and Procedures.

These Policies and Procedures may be amended as necessary in the same manner as originally approved.

II. Introduction

The Office hereby adopts these Policies and Procedures regarding Licensees’ duties to file reports detailing the sale and purchase of alcohol during the periods covered by the reports.

III. Reporting Requirements

All reports must be filed on a quarterly basis. All reports are due 20 days after the end of the calendar quarter to which they apply. If the due date falls on a weekend or Navajo Nation holiday, the due date becomes the next business day. The postmark date will be used to determine timely filing.

Licensees must file separate reports for each type of license (beer/wine, spirits) that they have.

Failure to timely file a required report will result in the imposition of a \$50 penalty.

IV. Procedure for Imposition of Penalties

At any time that the Office becomes aware of a failure on the part of a Licensee to timely file any required report, the Office shall issue a penalty assessment to the appropriate entity, pursuant to the above list.

V. Appeal of Penalty Assessment

Imposition of a penalty pursuant to these Policies and Procedures is considered an adverse action and may be appealed in accordance with the appeal process set out in the Navajo Liquor Regulations.

For more information, contact:
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