**[Note to First Nation: This sample representation plan is for a Business Activity Tax Law made under subparagraph 5(1)(a)(iv) of the Act, namely:**

* **First Nation Accommodation Operator Tax Law, 20\_\_;**
* **First Nation Occupancy Business Activity Tax Law, 20\_\_ (Manitoba);**
* **First Nation Well Drilling Business Activity Tax Law, 20\_\_; or**
* **First Nation Quarry Operations Tax Law, 20\_\_].**

Representation Plan for

\_\_\_\_\_\_\_\_\_\_\_\_\_ First Nation {insert full name of law}, 20\_\_\_

(“Proposed Law”)

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_ *[day, month, year]*

**Introduction:**

This Representation Plan sets out the process for \_\_\_\_\_First Nation to give notices and receive written comments (called “representations”) regarding the Proposed Law in order to meet the public input requirements under the *First Nations Fiscal Management Act* (“FMA”). This Representation Plan is provided for Chief and Council’s approval at the same time as it considers giving initial approval to the Proposed Law.

Under the FMA, Chief and Council first approve the Proposed Law for the purposes of seeking public input. Notice of the Proposed Law is then given through publication in the *First Nations Gazette*, and by posting a copy in a public place on the Reserve. Notice is also mailed or emailed to the First Nations Tax Commission. The notices provide that any person may, within 45 days of the date given in the notice, make a written representation to the Chief and Council about the Proposed Law. If the Chief and Council want to hold a public meeting to review the Proposed Law, the notice will also state the time and place of that meeting.

After the closing of the representation period, Chief and Council will need to consider any representations received, and also consider whether to adopt the Proposed Law. The Proposed Law can be adopted in its current form, or with changes in response to any representations received.

If the Proposed Law is given final endorsement by Chief and Council, they will then be submitted for review and approval to the First Nations Tax Commission. When submitting the Proposed Law to the Commission, certification must be included indicating that all statutory notice requirements have been met.

The specific components of this Representation Plan are as follows:

1. **Representation Period**

The public notice period in regard to the Proposed Law will be from \_\_\_\_\_\_\_\_\_\_ [*month, day, year*] until \_\_\_\_\_\_\_\_\_ [*month, day, year*] (the “Representation Period”), during which time written representations can be received regarding the Proposed Law.

The Representation Period provides the minimum 45 days notice required under the FMA and the *Standards Respecting Notices Related to local Revenue Laws, 2018* (“Notice Standards”) and begins \_\_\_days **after** approval of this plan. During these \_\_ days, preparations for the publication, posting, and mailing of the required notices will be carried out.

1. **Notice**
2. **First Nations Gazette Publication**

A notice, substantially in the form attached to this plan, will be published in the *First Nations Gazette*, on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[*month, day, year*] being \_\_\_\_ days before the beginning of the Representation Period.

1. **Public Posting**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be posted at \_\_\_\_\_\_\_\_\_\_\_\_\_, which is a public place on the Reserve.

1. **Notice to the First Nations Tax Commission**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be provided by mail or email, as the case may be, to the First Nations Tax Commission.

1. **Notice in Local Newspaper or Newsletter or First Nation Website**

**[Note to First Nation:** *Delete if not applicable because there are no taxpayers or other persons on the reserve who will be subject to the tax.*

*If applicable,* ***select below the option*** *that will be used and delete the others.]*

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be published in the {*insert name of local newspaper with the largest circulation*}

**OR**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be published in a prominent place on the \_\_\_\_\_\_\_ First Nation’s website {*insert web link to First Nation website*}

**OR**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be published in the {*insert name of newsletter*} and delivered to each taxpayer.

1. **Notice to Businesses on Reserve**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be delivered to each business located on the reserve that will be subject to the proposed tax.

1. **Public Meeting** [*optional*]

A public meeting regarding the Proposed Law will be held at \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ *[place]* on \_\_\_\_\_\_\_\_\_ [*month, day, year*] at \_\_\_\_\_ [*time*], and information regarding the public meeting will be included in the notices.

**Recommendation:**

It is recommended that Chief and Council approve by resolution this Representation Plan and direct the administration to carry out the plan.