



CLEARING THE PATH

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Our Lands, Our Jurisdiction, Our Institutions: First Nations Leading the Way - May 15 - 17, 2018



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About 30 years have passed since First Nation communities started reflecting on their fiscal relationship and came together to develop legislative frameworks for First Nation jurisdictions outside of the *Indian Act*. Now, almost 300 First Nations from all regions in Canada are either participating or signatory to the *First Nations Fiscal Management Act* (FNFMA) and the *Framework Agreement on First Nation Land Management* (FA).

On May 16 & 17, 2018, a two-day national meeting was held on Musqueam territory in Vancouver, British Columbia. Hosted by the FMA fiscal institutions and the Lands Advisory Board (LAB), the meeting brought these First Nations together to demonstrate how First Nations governments across Canada are exercising their jurisdiction and striving to move beyond the *Indian Act* with First Nation-led initiatives.

It showcased First Nations at the forefront of expanding jurisdiction and highlighted their achievements in using First Nation-led agreements and legislation to improve their economies through greater fiscal independence, improved financial management, debenture financing, and sound land governance.

The objectives of the national meeting were to bring innovative and creative First Nations leaders together to

share institutions tools and support services, learn about First Nations success stories working outside of the *Indian Act*, unify a collective voice for First Nations led initiatives and innovations, and set a clear path forward for building prosperous and vibrant First Nation communities. 🌱



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Chief Commissioner's Message



On May 16 and 17, the FNTC, FMB, FNFA and LAB hosted a meeting of FMA and FNLMA First Nations in Vancouver to celebrate our success and advance new proposals for the future. The meeting was a great success and one of the highlights of my 40-year career advancing First Nation jurisdiction.

Over 300 attendees from 160 First Nations from across the country came together for the national meeting and I was particularly proud of the quality of the presenters, the fiscal relationship videos, the graphic communication summaries, the great questions and answers and the videos recorded by participants. We also received an ovation in support of our ideas to advance First Nation jurisdiction in several key areas. Whether you attended or not, I urge you to check out the summary report, videos, graphic recordings, questions and answers and proposals at www.fnleadingtheway.ca.

The theme of the meeting, repeated by many presenters and participants, was that by working together with our institutions, we can expand First Nation jurisdiction in a manner that builds our economies and communities. It is important that we sustain this enthusiasm, support and momentum for the nine practical changes we advanced at the national FNLMA-FMA meeting: a proposed revenue based fiscal relationship option for interested First Nations; a proposed First Nation Infrastructure Institute; monetizing transfers to secure First Nation infrastructure financing; an expansion of the Tulo Centre of Indigenous Economics; an improved fiscal relationship-focused statistical organization; First Nation Cannabis Tax Jurisdiction in the FMA; an improved First Nations Goods and Services Tax option in the FMA, First Nation Tobacco Tax Jurisdiction in the FMA; and the Aboriginal Resource Tax.

Since the meeting, I have been having meetings with government and interested First Nations to advance each of these proposals. Three of the proposals have already been advanced considerably.

In June, the Ministers of Health and Indigenous Services wrote to the Senate Standing Committee on Aboriginal Affairs promising to present a proposal to implement our cannabis tax jurisdiction within the next year. We intend to work with proponent First Nations to ensure that a comprehensive First Nation cannabis tax and revenue legal and administrative framework is available to interested First Nations in the FMA within a year. We are hoping to present a draft of a possible framework to interested First Nation for discussion in the coming months.

The First Nations Goods and Services Tax (FNGST) must be part of FMA. The current FNGST framework is outside of the FMA and does not encourage First Nations to participate. We are working with interested First Nations to advance improvements to the FNGST framework that we will present as part of the cannabis tax and revenue proposal soon.

There has also been growing First Nation, First Nation organization and government interest in the First Nation Infrastructure Institute (FNII) proposal. The FNTC has supported the creation of a development board to develop and guide the FNII proposal. I am very impressed by their initial work plan and proposed work plan. I urge you to review their progress so far at www.fnii.ca and if you are interested to request more information or a presentation from the development board.

In addition to these three proposals, we would be pleased to follow up on requests for information or presentations on any of the First Nation-led and institutionally-supported proposals or any of the other work of the FNTC and tax collecting First Nations. I believe we are at the forefront of the necessary practical changes to implement First Nation jurisdiction within Canada and I look forward to continuing our shared journey towards reconciliation.

A handwritten signature in black ink that reads "Manny".

C.T. (Manny) Jules
Chief Commissioner

First Nation Cannabis Jurisdiction Update

The First Nations Tax Commission (FNTC) and proponent First Nations have been working towards cannabis tax jurisdiction over the past year. This has included extensive legal and policy research, discussions and work with many First Nation proponents and advancement of a cannabis tax jurisdiction proposal at the 2018 national meeting.

The FNTC has also advanced the proposal to several departments in the federal government and to the Senate. Some First Nations have also been active in advancing cannabis tax proposals to their provinces and to Canada.

There are four rationales for the FNTC's proposal on cannabis tax jurisdiction. First, cannabis tax revenues could be part of a more self-sufficient fiscal relationship for interested First Nations. Second, cannabis tax revenues could be used to address the health, education, infrastructure and regulation issues associated with cannabis legalization on First Nation lands. Third, comprehensive First Nation cannabis tax powers would reduce the potential for unregulated and untaxed grey market sales of cannabis on First Nations lands like the situation associated with tobacco. Fourth, recognition and implementation of First Nation cannabis taxation jurisdiction would provide a practical example of reconciling First Nation governments within Canada.

It is important to note this cannabis proposal should be considered as part of a broader agenda to implement First Nation jurisdiction for the many First Nations using the *First Nations Fiscal Management Act* (FMA) and the *Framework Agreement on First Nations Lands Management* (FA) legislative frameworks.

Bill C-45 Progress

March 2017 – The federal government introduced the Cannabis Act (Bill C-45). The first reading of Bill C-45 in the House of Commons was in April 2017.

September 2017 – The Department of Finance proposed changes to the *Excise Act*, 2001 to implement the cannabis excise tax – the higher of \$1/gram or 10% of the sale price.

December 2017 – A two-year agreement was established between the federal government and provinces for the federal government to receive 25% of excise tax revenues (capped at \$100 million annually) and provinces receiving 75% plus any additional provincial taxes levied, such as those considered by Alberta and Saskatchewan.

March 2018 – There was a second Senate reading of the Bill. After a positive vote, the Bill was sent to five different Senate committees for review, including the Standing Senate Committee on Aboriginal Peoples.

Early June 2018 – Eleven members of the Senate Committee on Aboriginal Peoples planned to support an amendment deferring Bill C-45, pending a report on government efforts to address the concerns of Indigenous

communities. However, Health Minister Ginette Petitpas Taylor and Indigenous Services (ISC) Minister Jane Philpott sent a letter to the Committee promising a full report to Parliament in September and another within 12 months, and included commitments to:

- Provide \$200 million over five years to enhance the delivery of addictions treatment and prevention services.
- Work with First Nations on public education materials.
- The establishment of a special navigator service exclusively for Indigenous businesses seeking to become federal licensees under the Cannabis Act.
- Continued engagement and work with Indigenous communities to address and accommodate jurisdictional issues.
- Working with the First Nations Tax Commission on revenue sharing and taxation arrangements.

June 7, 2018 - The result of the third senate vote on Bill C-45 was 56 to 30 in favour of legalization. The Bill was moved back to the House of Commons for deliberations on almost 50 proposed Senate amendments, including:

- Allowing provinces to prohibit home cultivation of cannabis if they choose;
- More stringent restrictions on advertising on promotional clothing and items; and
- Penalties for sharing cannabis with minors.

Current Status – On June 18, the House made their decision on the Bill's amendments, but because they did not agree to the amended Bill C-45 in its entirety, the Bill was sent back to the Senate after the House voted 205 to 82 to pass the amended Bill C-45. The House of Commons agreed to most of the amendments (27 plus 2 others amended), but denied 13 amendments, including providing the provinces and territories the power to ban home-grown cannabis, prohibiting producers from distributing branded merchandise, and setting up a registry for shareholders involved in cannabis companies. On June 19, the Senate voted 52-29 to accept the House's position and agree to finalize the Bill. On June 20, Prime Minister Trudeau announced that online sales will begin shortly after Royal Assent and the retail system will begin on October 17, 2018, providing provinces 17 weeks to prepare. On June 21, Bill C-45 received royal assent and is now ready to be made into law.

Next Steps – The FNTC will engage with ISC and the Department of Finance to follow up on the proposals submitted and the letter provided to the Senate related to cannabis tax jurisdiction and a new fiscal relationship. Interested First Nation communities are encouraged to contact the FNTC for more information or to work with the FNTC to express support for the further advancement of First Nation cannabis tax jurisdiction to the provincial and federal governments.

To follow the FNTC's progress on this work, please visit www.fntc.ca/first-nation-cannabis-jurisdiction. 



2018 National Meeting Highlights

The national meeting hosted over 320 delegates from over 160 FMA and/or FNLMA First Nations communities across the country. Many delegates commented that it was the most forward looking and optimistic First Nation led meeting that they had ever attended. The event featured a number of influential presentations, engaging panel discussions, thought-provoking films, interactive multimedia encouraging attendee participation and important First Nation-led proposals to be advanced.

“*Our objective is to create a new way forward. We must extend a hand to other Indigenous nations that think like us.*”

- C.T. (Manny) Jules
FNTC Chief Commissioner

The presenters included influential leaders of the host institutions CT (Manny) Jules (Chief Commissioner of the FNTC), Harold Calla (Executive Chair of the FNFMB), Ernie Daniels (President & CEO of FNFA), and Robert Louie (Chairman of the LAB) as well as Howard Grant (Councillor for Musqueam Nation), Christina Clarke (Executive Director for Songhees First Nation), Dalyn Bear (Councillor for Whitecap Dakota First Nation), and Chief David Jimmie (Squiala First Nation & AFN Chiefs' Committee on Fiscal Relations Co-Chair).

Special Guest Te Maire Tau of the Ngāi Tahu in New Zealand, University of Canterbury, and the Alliance for Renewing Indigenous Economies spoke about the similarities and differences between First Nations and Maori. He also discussed the successes and challenges with the Maori corporate fiscal relationship model and their move towards greater governance and expanded jurisdiction of their lands.

“Our tribe doesn’t question or challenge the crown’s sovereignty. We just want the crown’s recognition of our land title. We want jurisdiction over our lands,” Te Maire Tau said.

“Our ideas need to spread throughout the Commonwealth. We are creating a future. Our tribe stands with you.”

Allan Claxton and Jason Calla of the First Nations Infrastructure Institution (FNII) Development Board discussed the details of the proposed new infrastructure institution.

“The First Nation Infrastructure Institute would be established within the Fiscal Management Act to work in partnership with interested First Nations to support a better system,” said Allan Claxton.

“Before contact, we had our own institutions and built our own infrastructure,” Jason Calla commented. “INAC funding decisions are based on the Canadian government’s priorities. The FNII will be based on your communities’ priorities.”

The First Nations Tax Commission hosted a panel facilitated by Stone Bear (Tobique) featuring Deanna Honeyman (Tzeachten), Ernest Jack (Penticton) and Kate McCue (Chippewas of Georgina Island) where they discussed the process of joining the FMA and setting up a taxation system and the benefits of First Nation tax jurisdiction and fiscal power.

“Initially we mirrored provincial tax law, but we now have our own laws and we generate revenue to improve community infrastructure,” Deanna Honeyman explained. “Tax revenue allows us to provide housing and security in our community.”

“Independent revenue helps us move our community forward. We don’t have to wait for funding. I like revenue better than I like funding,” Ernest Jack said.

The First Nations Financial Management Board’s panel was facilitated by Joe Bevan (Kitselas). Chief David Crate (Fisher River First Nation), Dwayne Nashkawa (Nipissing First Nation) and Chief Maureen Thomas (Tsleil-Waututh) talked about the importance of financial transparency and investor certainty and the process and institutional support involved in attaining financial management certification through the FMB.

“The focus has always been building capacity in our community,” noted Chief David Crate.

“The core was for us to build capacity and confidence in the community,” said Dwayne Nashkawa.

Chief Maureen Thomas stated, “We have all these young people in our community and they understand that these dollars are not just for now. They know they have to plan for the future.”

First Nations Finance Authority panel facilitated by Frank Busch (Nisichawayasihk) with Peter Kirby (Taku River Tlingit), Mike MacIntyre (Membertou) and Chief Frieda Martselos (Salt River) spoke about the benefits of becoming FNFA borrowing members and accessing capital to fund projects and other services on First Nation lands.

“The biggest problem we had was we had no equity, but the First Nations Finance Authority helped us finance real estate deals and secure title to some of our traditional lands,” said Mike MacIntyre.

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"Thanks to the First Nations Finance Authority, we've been able to do things for ourselves. And thank goodness for that," commented Chief Frieda Martselos.

The Lands Advisory Board panel facilitated by Leah George-Wilson (Tsleil-Waututh) with Dean Bear (in for Chief Austin Bear) (Muskoday), Anthony Laforge (Magnetawan) and Stephan McGlenn (SEMÁ:TH) discussed their experiences as Land Code First Nations and operating outside of the *Indian Act* land management framework.

"I'm often asked 'Would you ever go back to the *Indian Act*?' And I emphatically say 'No damn way,'" stated Dean Bear.

"Land Code is the source of our authority. It's not granted to us by any other government," said Stephen McGlenn, SEMÁ:TH.


A panel on education and training facilitated by Stone Bear (Tobique) with Dr. Andre Le Dressay (Tulo Centre of Indigenous Economics), Deanna Honeyman (First Nations Tax Administrators Association), Mike Mearns (Aboriginal Financial Officers Association BC) and Angie Derrickson

(Lands Advisory Board Resource Centre) as well as special guest and Tulo alumni Chief Laurence Paskemin (Sweetgrass First Nation) discussed the various education, training and capacity development initiatives undertaken by their respective organizations.

"We provide options for First Nations — with the consent of their communities — to manage their lands outside of the *Indian Act*." Angie Derrickson said.

"At Tulo, we're very much about the practical instruments of jurisdiction. Tulo is your school for the tools needed to implement jurisdiction in your communities," noted Dr. Andre LeDressay, Tulo Centre of Indigenous Economics

"With Tulo's help, we are working to stop the brain drain and bring jobs and people back to our community." Chief Laurence Paskemin said.

The FNTC encourages readers to visit www.fnleadingtheway.ca to access a number of resources that were shared or captured at the national meeting, including presentations, videos, delegate interviews, graphic recordings, and Q & As. 

Proposed Standards for First Nation Taxpayer Representation to Council Laws

Standards established by the First Nations Tax Commission (FNTC) reflect best practices in property taxation, and are designed to support First Nation economic growth, First Nation jurisdiction, property tax harmonization, and the interests of all stakeholders in the First Nation property tax system.

Under the First Nations Fiscal Management Act (FMA or the "Act"), the FNTC reviews and approves laws. Section 35(1)(a) of the Act gives the FNTC the authority to establish standards, not inconsistent with the regulations, respecting the form and content of local revenue laws.

As a matter of policy, the FNTC seeks public input prior to introducing or significantly amending its standards. This input is critical in developing standards that are acceptable and effective for participating First Nations and their taxpayers.

The Standards for First Nation Taxpayer Representation to Council Laws set out the minimum requirements that must be met for First Nation laws respecting the procedures by which the interests of taxpayers may be represented to Council, enacted under paragraph 5(1)(c) of the FMA.

In February 2010, the FNTC introduced the Standards for First Nation Taxpayer Representation to Council Laws. The Taxpayer Representation to Council (TRC) laws are optional First Nation local revenue laws that help improve First Nation - taxpayer relations by establishing procedures so that taxpayers and First Nation Councils can communicate more effectively. In addition, these laws provide dispute resolution procedures in order to resolve taxation disputes more efficiently.

In June 2018, the First Nations Tax Commission approved proposed changes to repeal and replace the existing TRC Standards with new Standards that would contain new and revised provisions.

The changes bring the Standards up to date with changes to the FMA, and recent changes to the Commission's other Standards. A revision to paragraph 4.2(b) removes the reference to arbitration as one of the options for dispute resolution. The use of arbitration for First Nation-taxpayer disputes could lead to potential unlawful delegations of Council's law-making powers or the fettering of Council's discretion by enabling an arbitrator to direct the content of First Nation laws.

The FNTC Standards for these laws set out minimum requirements. These include:

- Notice of Annual Tax Rates Law and Expenditure Law – The law must provide for a five day notice of the proposed annual tax rates law and proposed annual expenditure law in each tax year.
- Access to Documents – The law must provide for access to specific tax-related documents: annual audit, resolutions, and service agreements. The law must describe the types of information that are excluded from being accessed by taxpayers under the law.
- On-Going Communication – The law must describe the methods that will be used to ensure there is on-going communication with taxpayers.
- Dispute Resolution – The law must provide for local dispute resolution procedures for taxpayers and First Nation representatives.

The FNTC is seeking public input in respect of these proposed Standards. For more information, please contact the FNTC at mail@fntc.ca or by telephone at (250) 828-9857. An electronic versions of the proposed Standards is available at www.fntc.ca.

Please direct your written comments to the FNTC on or before October 7, 2018. 

Celebrating Tulo graduates of the 2018 Certificate in First Nation Tax Administration program

The 2018 graduates from the Certificate in First Nation Tax Administration program were recognized at a graduation celebration dinner held in their honour. In attendance were the graduates, their guests, and representatives from the Tulo Centre and the First Nations Tax Commission.

After a welcome from Tulo Centre Chair Michael LeBourdais, students received their certificates from Tulo Centre Director and Instructor, Dr. Andre Le Dressay.

Valedictorian Annamarie Demchuk delivered a speech reflecting on her experience in the program, "We are getting control back from what we should have had from the beginning. We've empowered ourselves."

Tulo Centre Chair, Mike LeBourdais congratulated the graduates, "You are learning what is required to administer our governments. We need the highest level of professionalism. That's what makes this important."

This year's graduating class included:

- Sheri Daniels, Peguis First Nation
- Anna Demchuk, Enoch Cree Nation
- Olivia Louie, Tsal'alh
- Shilo Shawanoo, Chippewas of Kettle and Stony Point
- Graham Wong, N'Quatqua Nation

The graduates also participated in the Thompson Rivers University convocation. The graduates received their certificates along with other graduates from TRU's School of Business and Economics.

The certificate program is delivered in partnership between Thompson Rivers University, the First Nations Tax Commission and the Tulo Centre of Indigenous Economics. The program focuses on establishing the legal framework required to support a First Nation taxation system and economic development.

Images from the graduation dinner and ceremony



Regional Workshop Series

This workshop series is presented by the First Nations Tax Commission and the Tulo Centre of Indigenous Economics. It focuses on the benefits of implementing *First Nations Fiscal Management Act* (FMA) taxation systems.

The workshops are designed for First Nations who are interested in establishing tax jurisdictions and want to learn more about the process.

It will be an opportunity to ask questions, to learn about strategies to undertake economic development and/or expand current jurisdiction.

Schedule:

- Thursday, November 1, 2018 in Toronto
- Thursday, November 22, 2018 in Saskatchewan
- Thursday, January 24, 2019 in Alberta
- Thursday, February 21, 2019 in Ontario

Limited travel assistance is available.

Please contact Lindsay for more information or to add your name to the information/registration list:

Lindsay Risling
Irisling@fntc.ca
250-828-9857 or toll-free 1-855-682-3682

Tulo student profile: Annamarie Demchuk, class of 2018 valedictorian, Enoch Cree Nation tax administrator



Annamarie (Morin) Demchuk is a member of the Enoch Cree Nation, located just outside the city of Edmonton, AB. She has a strong background in education and business and holds an MBA. Anna strongly believes in lifelong learning, having recently graduated from the Tulo Centre with a Certificate in First Nation Tax Administration. She was named class valedictorian by her fellow cohort members and was proud to walk hand-

in-hand with her peers during the graduation ceremony.

Clearing the Path recently had the opportunity to sit down with Anna to learn more about her experience in the First Nation Taxation certificate program.

How did you first learn about the Tulo Centre and its programs?

I became aware of the Tulo Centre and the FNTC many years ago. My brother Don, who was the CEO for Enoch Cree Nation's economic development department at the time, had a vision to ensure we had a complete department with a focus not only development for our nation, but also some missing pieces for us to move forward with, such as taxation, infrastructure and planning. At that point, we began our journey to learn as much as we could to ensure proper development for our nation.

Enoch was very progressive in the 70's and was actually one of the first communities to implement taxation under section 83 of the *Indian Act*. Later, the *First Nations Fiscal Management Act* (FMA) passed royal assent and the FNTC was created to develop a thorough taxation regime that could be used by all First Nations in the country to exercise their rightful jurisdiction with a taxation regime.

How does your experience at Tulo relate to your work at Enoch?

The taxation program at Tulo has given me more insight and a strong educational foundation to ensure that we're fully implementing all jurisdictional powers available to us through the FMA. For example, in learning about revenue options available under the FMA and in working with the FNTC, our nation became the first in Canada to receive approval to recover payments-in-lieu-of-taxes (PILTs) for an RCMP building located on our lands.

Enoch is adjacent to the City of Edmonton in a situation very similar to that of Westbank First Nation and the City of Kelowna. Enoch and Westbank met several times to exchange knowledge and information. Through those visits, Enoch decided they could develop a better tax system with the help of the Tulo taxation program. I had been working in our tax department with our legal counsel since 2010 implementing taxation through s 83 of the *Indian Act*.

Then in 2014, we decided we wanted to join the FMA so at that time, our former leadership enacting a BCR to be scheduled to the FMA, and that felt like the most opportune time to take the First Nation Taxation certificate program.

Prior to taking the program, I was doing things the hard way where I was developing my own drafts of laws and going through a lawyer and paying their legal fees but with First Nations Tax Commission, they have already went through all this stuff and have made templates, standards and samples available so it saves you so much in time and legal fees. I thought that was really helpful.

We've built up Enoch's tax regime and now within two years, our tax revenues and the services we are able to provide are comparable to our reference jurisdiction, which is the City of Edmonton. It's given us a lot of confidence to know we can do this. It's very powerful.

What has been the most valuable aspect about the program for you so far?

I have learned so much more about implementing a comprehensive tax regime for Enoch with taxation laws that have to be abided by regardless of what elected leadership is in. New leadership every two years can create instability and uncertainty in many communities, but now we at least have our tax laws in place that provide procedures, transparency, and proper accounting controls to ensure taxation revenues will be spent in a manner consistent with our laws. Enoch now has comparable tax rates to our reference jurisdiction, the City of Edmonton, which is because we've done our due diligence and taken the time to fully understand the taxation regime. This is a result of the education I gained from Tulo that provided me invaluable taxation knowledge and experiences.

Another aspect I appreciated is that Tulo brings students together (both First Nations and non-First Nations) from many different provinces all over Canada. Through the cohort model, we are able to develop long-term friendships, share many of our concerns, similarities, and give each other advice, if asked and needed.

How does that taxation fit into your community's future?

Enoch's taxation regime will help us ensure that as we develop, we have proper property taxes for commercial and residential developments. As we grow, we have learned that tax revenues are so important. Those revenues can help fund capital infrastructure projects and make your community a better place to live in today, and more importantly for our future generations to thrive.

Do you have any final thoughts?

I see taxation as an incredibly helpful tool to empower many bands to take control of their jurisdictional powers and help their communities. I am very grateful to all of the people involved in the overall development of the Tulo programs. Through their support, Enoch has been empowered to understand our tax regime better and fully implement it as a result of the Tulo program. 🌱

FNTC Summer Law Intern Kalista Lepka reflects on her experience at the First Nations Leading the Way national meeting



The First Nations Leading the Way national meeting was an eye-opening experience. It was my first week of work as an Intern Tax Advisor with the First Nations Tax Commission. I can't think of a better way to orient a new employee. I met my coworkers and was privileged to meet colleagues from across Canada.

An overwhelming amount of experience and knowledge was shared throughout the conference; all of which has had a profound impact on my perspective towards legal education. Being able to hear the history of the First Nations institutions from the First Nation leaders who established them was incredible, particularly learning about all of the positive impacts these initiatives have made.

One panel that spoke to my heart focused on Education and Capacity Development. The presenters were from the Tulo Centre of Indigenous Economics, the First Nations Tax Administrators Association, Aboriginal Financial Officers Association and the Lands Advisory Board Resource Centre.

I believe combining education with economic liberty will drive Indigenous communities forward. Taking back control over our governance and economies is an uphill battle. By providing our youth resources, we ensure they have the skills and tools needed to continue. This enables Indigenous people across Canada to thrive, assert their independence, and make decisions that lead to lasting positive change.

Having recently completed my first year of law school, it was uplifting to hear how Canadian law is being used to empower Indigenous peoples and bring about success in our communities.

One success story stood out. It came from Councillor Dalyn Bear of Whitecap Dakota First Nation. His community is generating revenue and decreasing dependency on other governments. The plans to develop Dakota Dunes Hotel demonstrates the success a First Nation can have using the *First Nations Fiscal Management Act*. Dakota Dunes will strengthen ties in the community and surrounding area by fostering working relationships. When First Nations chart their own course, they can make decisions that will provide immediate and future benefits.

Another highlight was meeting Councillor Annette Spence-Meeches from Peguis First Nation in Manitoba. I was born and raised in Calgary, Alberta, but my family never let me forget where my Cree, Métis and Ukrainian roots come from. As a proud off-reserve member of Peguis, the thought of what could be accomplished by asserting our jurisdiction as the largest First Nation community in Manitoba is exciting. It's a strong reminder to embrace opportunities as

they are presented. With strong leadership and supports, the unique potential of each community can be unlocked.

Hearing discussions about the next steps needed to continue growing First Nations fiscal power filled me with a sense of hope. Several proposals were put forward, each examining different ways to reform Canadian legislation for the benefit of First Nations. One in particular addressed the potential for First Nation cannabis tax revenues. This proposal would entail amendments to the *First Nations Fiscal Management Act* and the *Excise Act*, 2001.

Actions as such would be powerful steps towards reconciliation, because recognition of First Nations inherent jurisdiction is integral to true reconciliation. This reflects the sentiments of many of the delegates. First Nations have an opportunity to empower one another and drive towards self-government with legitimate fiscal power. As a country, Canada and the provinces have a role to play and can assist with this goal.

In reflection, the National Meeting was a powerful, inspiring experience. The opportunity to engage with individuals from across Canada, who are working relentlessly to liberate First Nations from the Indian Act was unforgettable.

One thing is for certain – my first week working with the FNTC will be an orientation hard to match. The summer has just begun and already the lessons from my short time with FNTC have positively influenced my plans for the upcoming year at Thompson Rivers University. 🌱



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