



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

March 14, 2018

Senator Daniel Christmas  
The Senate of Canada  
Ottawa, Ontario  
K1A 0A4

Dear Senator Christmas:

I am writing further to our presentation on First Nations cannabis taxation and the work needed to ensure that there is support for First Nations as we transition to cannabis legalization. I was asked to provide some suggested amendments to Bill C 45 and federal legislation that would assist the government as it reviews the legislation.

Please find enclosed the following briefing material:

- 1.) First Nations Tax Commission (FNTC) Proposals for First Nation Cannabis Taxation and Regulation to the Senate Standing Committee on Aboriginal Peoples (SSCAP) dated March 12, 2018, and
- 2.) An Overview of the FNTC and Proponent First Nation Proposal to Create a First Nation Cannabis Tax and Regulation Option.

I welcome the opportunity to discuss this matter in further detail with you in our meeting on March 28, 2018.

If you wish to speak with me please do not hesitate to contact me on my cell at 250-371-1360.

Yours sincerely,

FIRST NATIONS TAX COMMISSION

C.T. (Manny) Jules  
Chief Commissioner

Enclosures

cc: Standing Senate Committee on Aboriginal Peoples

Senator Lillian Eva Dyck, Chair

Senator Scott Tannas, Deputy Chair

Senator Gwen Boniface

Senator Norman E. Doyle

Senator Sandra Lovelace Nicholas

Senator Mary Jane McCallum

Senator Marilou McPhedran

Senator Thanh Hai Ngo

Senator Kim Pate

Senator Dennis Glen Patterson

Senator Nancy Greene Raine