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**HOUSE JOINT MEMORIAL 88**  
**46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003**

**INTRODUCED BY**  
James G. Taylor

**A JOINT MEMORIAL**  
**REQUESTING THE TAXATION AND REVENUE DEPARTMENT TO STUDY AND**  
**REPORT ON THE IMPACT TO THE STATE AND LOCAL GOVERNMENTS AND THE**  
**BUSINESS COMMUNITY OF CERTAIN SALES OF TANGIBLE PERSONAL**  
**PROPERTY ON INDIAN RESERVATIONS.**

**WHEREAS,** the secretary of taxation and revenue has the  
authority under state law to enter into cooperative agreements  
with certain Indian nations, tribes and pueblos to, among other  
things, collect gross receipts tax revenue on the sale of goods  
and services to non-Indians; and

**WHEREAS,** the secretary has in fact entered into such  
agreements with some, but not all, of the Indian nations,  
tribes and pueblos with which the secretary is authorized to  
enter such agreements;

**NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE**

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1 STATE OF NEW MEXICO that the secretary of taxation and revenue  
2 be requested to study and report to the appropriate interim  
3 committee of the legislature on the impact to the state and  
4 local governments and the business community of the sale of  
5 tangible personal property to nontribal members on land of a  
6 tribe with which the secretary has not entered into a  
7 cooperative agreement; and

8 BE IT FURTHER RESOLVED that copies of this memorial be  
9 transmitted to the secretary of taxation and revenue, the  
10 governor and the co-chairs of the New Mexico legislative  
11 council.

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