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AN ACT

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RELATING TO TAXATION; AUTHORIZING DISTRIBUTION OF CERTAIN
GASOLINE TAX PROCEEDS; PROVIDING FOR INTERGOVERNMENTAL TAX
SHARING AGREEMENTS; AMENDING SECTIONS OF THE NMSA 1978.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.10 NMSA 1978 (being Laws 1983, Chapter 211,
Section 15, as amended) is amended to read:

"7-1-6.10. DISTRIBUTIONS--STATE ROAD FUND.--

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be
made to the state road fund in an amount equal to the net receipts attributable to
the taxes, surcharges, penalties and interest imposed pursuant to the Gasoline Tax
Act and to the taxes, surtaxes, fees, penalties and interest imposed pursuant to the
Special Fuels Supplier Tax Act and the Alternative Fuel Tax Act less:

(1) the amount distributed to the state aviation fund pursuant
to Subsection B of Section 7-1-6.7 NMSA 1978;

(2) the amount distributed to the motorboat fuel tax fund
pursuant to Section 7-1-6.8 NMSA 1978;

(3) the amount distributed to municipalities and counties
pursuant to Subsection A of Section 7-1-6.9 NMSA 1978;

(4) the amount distributed to the county government road
fund pursuant to Section 7-1-6.19 NMSA 1978;

(5) the amount distributed to the local governments road fund
pursuant to Section 7-1-6.39 NMSA 1978;

(6) the amount distributed to the municipalities pursuant to
Section 7-1-6.27 NMSA 1978;

(7) the amount distributed to the municipal arterial program

1 of the local governments road fund pursuant to Section 7-1-6.28 NMSA 1978;
2 (8) the amount distributed to a qualified tribe pursuant to a
3 gasoline tax sharing agreement entered into between the secretary of transportation
4 and the qualified tribe pursuant to the provisions of Section
5 67-3-8.1 NMSA 1978; and

6 (9) the amount distributed to the general fund pursuant to
7 Section 7-1-6.44 NMSA 1978.

8 B. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be
9 made to the state road fund in an amount equal to the net receipts attributable to
10 the taxes, interest and penalties from the Weight Distance Tax Act."

11 Section 2. Section 7-1-6.44 NMSA 1978 (being Laws 2003, Chapter 150,
12 Section 2) is amended to read:

13 "7-1-6.44. DISTRIBUTION--GASOLINE TAX SHARING AGREEMENT.--

14 A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be
15 made by the department to each qualified tribe in an amount equal to forty percent of
16 the net receipts attributable to the gasoline tax paid to the department on two million
17 five hundred thousand gallons of gasoline each month. The distribution to each
18 qualified tribe shall be made pursuant to a gasoline tax sharing agreement entered
19 into by the department of transportation and the qualified tribe according to the
20 provisions of Section 67-3-8.1 NMSA 1978.

21 B. From the balance remaining each month from the gasoline tax
22 revenue on two million five hundred thousand gallons of gasoline per qualified tribe
23 after distributions made pursuant to Subsection A of this section, a distribution of
24 thirty-three thousand three hundred thirty-three dollars (\$33,333) shall be made to the
25 general fund.

C. The balance remaining after the distributions from gasoline tax
revenue from two million five hundred thousand gallons of gasoline per qualified tribe

1 pursuant to Subsections A and B of this section shall be distributed pursuant to S
2 Section 7-1-6.10 NMSA 1978. B

3 D. As used in this section, "qualified tribe" means the Pueblo of 1
4 Nambe or the Pueblo of Santo Domingo, as long as it owns one hundred percent of a 1
5 registered Indian tribal distributor pursuant to the Gasoline Tax Act, that qualifies for a 4
6 deduction pursuant to Subsection F of Section 7-13-4 NMSA 1978 and has entered P
7 into a gasoline tax sharing agreement pursuant to Section 67-3-8.1 NMSA 1978." a
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8 Section 3. Section 67-3-8.1 NMSA 1978 (being Laws 2003, Chapter 150,
9 Section 3) is amended to read: 3

10 "67-3-8.1. SECRETARY--AUTHORITY TO ENTER INTO
11 INTERGOVERNMENTAL AGREEMENT--GASOLINE TAX SHARING AGREEMENT--
12 QUALIFIED TRIBE.--

13 A. The secretary may enter into an intergovernmental agreement that
14 may be referred to as a "gasoline tax sharing agreement" with a qualified tribe to
15 receive forty percent of the gasoline tax revenue paid on two million five hundred
16 thousand gallons of gasoline each month in exchange for the qualified tribe's
17 agreement that the qualified tribe or a registered Indian tribal distributor owned by the
18 qualified tribe shall not:

19 (1) distribute gasoline for resale outside of the boundaries of
20 that registered Indian tribal distributor's Indian reservation, pueblo grant or trust land
21 located in New Mexico; and

22 (2) claim all or part of the deduction authorized in Subsection F
23 of Section 7-13-4 NMSA 1978.

24 B. The term of a gasoline tax sharing agreement entered into pursuant
25 to this section shall be for a period of up to ten years.

C. A gasoline tax sharing agreement entered into pursuant to this
section shall be construed solely as an agreement between the two party

1 governments and shall not
2 alter or affect the government-to-government relations between the state and any
3 other tribe.

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4 D. Nothing in this section or in a gasoline tax sharing agreement
5 entered into pursuant to this section shall be construed as creating rights in a third
6 party.

7 E. Copies of gasoline tax sharing agreements shall be promptly
8 transmitted to the secretary upon signing by the representatives of the governments
9 that are parties to the agreement.

10 F. As used in this section:

11 (1) "qualified tribe" means the Pueblo of Nambe or the Pueblo
12 of Santo Domingo, as long as it owns one hundred percent of a registered Indian
13 tribal distributor pursuant to the Gasoline Tax Act, that qualifies for a deduction
14 pursuant to Subsection F of Section 7-13-4 NMSA 1978; and

15 (2) "tribe" means an Indian nation, tribe or pueblo located in
16 New Mexico."

17 Section 4. EFFECTIVE DATE.--The effective date of the provisions of this act
18 is July 1, 2004.

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