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HOUSE BILL 287

50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011

INTRODUCED BY

Sandra D. Jeff

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM THE SPECIAL FUEL EXCISE TAX FOR CERTAIN SPECIAL FUEL SOLD ON AN INDIAN RESERVATION, PUEBLO GRANT OR TRUST LAND.

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

SECTION 1. A new section of the Special Fuels Supplier Tax Act is enacted to read:

"[NEW MATERIAL] ADDITIONAL DEDUCTION--CERTAIN RETAIL SALES ON AN INDIAN RESERVATION, PUEBLO GRANT OR TRUST LAND.--If satisfactory proof is provided to the department, in computing the special fuel excise tax due, a person may deduct from the total amount of special fuel received in New Mexico during the tax period the amount of special fuel received in New Mexico and sold at retail in New Mexico if:

A. the sale occurs on an Indian reservation, pueblo

underscored material = new
[bracketed material] = delete

1 grant or trust land;

2 B. the special fuel is placed into the fuel supply
3 tank of a motor vehicle on that reservation, pueblo grant or
4 trust land;

5 C. the Indian nation, tribe or pueblo has certified
6 to the department that it has in effect an excise, privilege or
7 similar tax on special fuel; provided that the gallons of
8 special fuel deducted pursuant to this section shall be the
9 total gallons sold in accordance with the provisions of this
10 section multiplied by a fraction, the numerator of which is the
11 rate of the tribal tax certified to the department by the
12 Indian nation, tribe or pueblo and the denominator of which is
13 the rate of the special fuel excise tax imposed pursuant to the
14 Special Fuels Supplier Tax Act, but, if the fraction exceeds
15 one, the fraction shall be deemed to be one for purposes of
16 determining the deduction; and

17 D. the person is subject to and in compliance with
18 the tax on special fuel imposed by the Indian nation, tribe or
19 pueblo where the sale occurs."

20 SECTION 2. EFFECTIVE DATE.--The effective date of the
21 provisions of this act is July 1, 2011.

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