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# 44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

#### INTRODUCED BY

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### AN ACT

RELATING TO TRIBAL GOVERNMENTS; ENACTING THE TRIBAL ASSISTANCE ACT TO PROVIDE FOR DISTRIBUTION OF COMPENSATING TAX REVENUES TO INDIAN NATIONS, TRIBES AND PUEBLOS LOCATED WHOLLY OR PARTIALLY IN NEW MEXICO.

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

Section 1. [NEW MATERIAL] SHORT TITLE. -- Sections 1 through 3 of this act may be cited as the "Tribal Assistance Act".

Section 2. [NEW MATERIAL] DEFINITIONS. -- As used in the Tribal Assistance Act:

"department" means the local government division of the department of finance and administration;

"tribal government" means the governing body of a tribe;

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C. "tribal population" means the total number of
Native American persons living within the exterior boundaries
of an Indian reservation or pueblo grant in New Mexico and on
the trust land of that reservation or pueblo in New Mexico as
reported for the most recent federal decennial census; and

- D. "tribe" means an Indian nation, tribe or pueblo, the territory of which is located wholly or partially within New Mexico.
- Section 3. [NEW MATERIAL] TRIBAL ASSISTANCE FUND

  CREATED--ANNUAL DISTRIBUTION TO TRIBAL GOVERNMENTS.--
- A. The "tribal assistance fund" is created in the state treasury. The fund shall be administered by the department.
- B. On or before June 10 of each year, the department shall certify the population of each tribe in the state and shall compute the distribution share for each tribe. The amount to be distributed to each tribe shall be the greater of ten dollars (\$10.00) multiplied by the tribal population or twenty thousand dollars (\$20,000).
- C. The state treasurer shall distribute from the tribal assistance fund on or before June 15 of each year to each tribal government the amount certified by the department for each tribe.
- D. Immediately after distribution to the tribes from the tribal assistance fund, but no later than June 30 of .127074.1

each year, the unexpended and unencumbered balance in the tribal assistance fund shall revert to the general fund.

E. Money distributed to tribes pursuant to this section may be used by the tribal government for any tribal government purpose. However, money distributed to the Navajo nation shall be further distributed by the tribal government to the chapters of the tribe in New Mexico in amounts that are in proportion to each chapter's population.

Section 4. A new section of the Tax Administration Act is enacted to read:

"[NEW MATERIAL] COMPENSATING TAX--DISTRIBUTION TO TRIBAL ASSISTANCE FUND.--A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the tribal assistance fund in an amount equal to three percent of the net receipts attributable to the compensating tax imposed pursuant to the Gross Receipts and Compensating Tax Act."

Section 5. EFFECTIVE DATE. -- The effective date of the provisions of this act is July 1, 1999.

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