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**SENATE BILL 41**

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

**INTRODUCED BY**

**R. L. Stockard**

**AN ACT**

**RELATING TO TAXATION; AMENDING THE GASOLINE TAX ACT TO PROVIDE  
A DEDUCTION FOR CERTAIN RETAIL SALES ON AN INDIAN RESERVATION,  
PUEBLO GRANT OR TRUST LAND; DECLARING AN EMERGENCY.**

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

**Section 1. A new section of the Gasoline Tax Act,**

**Section 7-13-4.4 NMSA 1978, is enacted to read:**

**"7-13-4.4. [NEW MATERIAL] ADDITIONAL DEDUCTION--CERTAIN  
RETAIL SALES ON AN INDIAN RESERVATION, PUEBLO GRANT OR TRUST  
LAND.--In computing the gasoline tax due, a person other than  
a registered Indian tribal distributor may deduct from the  
total amount of gasoline received in New Mexico during the tax  
period, provided satisfactory proof is provided to the  
department, gasoline received in New Mexico and sold by that  
person at retail if:**

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1 (1) the sale occurs on an Indian reservation,  
2 pueblo grant or trust land;

3 (2) the gasoline is placed into the fuel  
4 supply tank of a motor vehicle on that reservation, pueblo  
5 grant or trust land; and

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

18 Section 2. EFFECTIVE DATE. --The effective date of the  
19 provisions of this act is July 1, 1999.

20 Section 3. EMERGENCY.--It is necessary for the public  
21 peace, health and safety that this act take effect  
22 immediately.