

BASIC DEFINITIONS

What is an Indian Tribe? What is a Tribal Member?

American Indian tribes

- Political entities – pre-constitutional Semi-sovereigns
 - Must Be Recognized by the Federal Government
 - Sovereign immunity

Tribal Members

- Tribal Membership determined by Tribal government
 - TRIBE Recognized by Federal Government
 - Dual Citizenship

NEW MEXICO INDIAN TRIBES

10% of New Mexico's Population

New Mexico Pueblos

Acoma

Cochiti

Isleta

Jemez

Laguna

Nambe

Ohkay Owingeh (aka San Juan)

Picuris

Pojoaque

Sandia

San Felipe

San Ildefonso

Santa Ana

Santa Clara

Santo Domingo

Taos

Tesuque

Zia

Zuni

Other New Mexico Tribes

Apache Tribes

Jicarilla

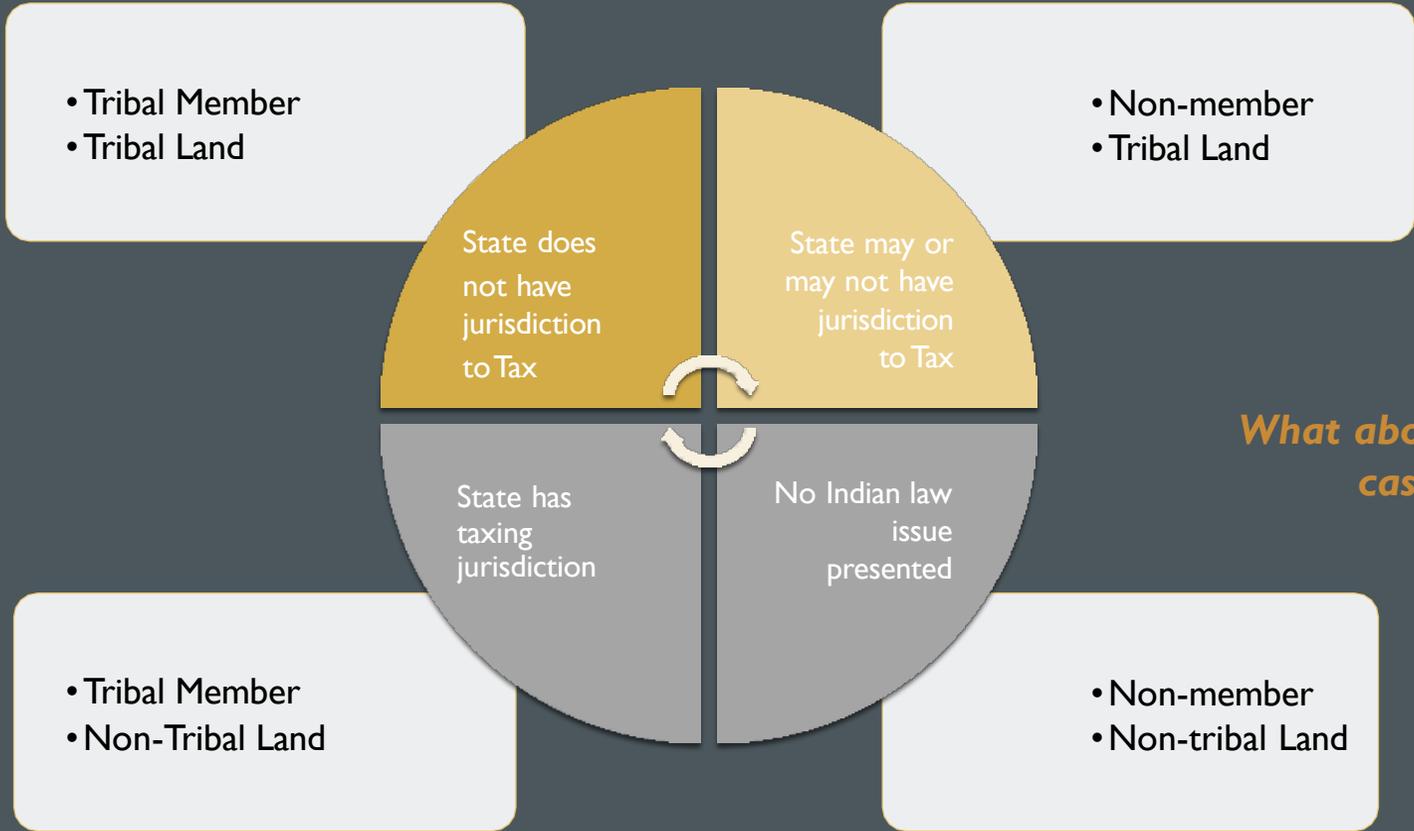
Mescalero

Fort Sill

Navajo Nation

Ute Mountain Ute

THE BASIC SCHEME



What about mixed cases?

WHAT IS TRIBAL LAND?

Formal Reservations

- Treaties
- Federal Statutes
- Executive (President) Orders

Allotments

- Individual Tribal Member tracts
- Fractionation

Dependent Indian Communities

- “Set Aside”
- “Federal Superintendence”
- “Communities of Reference”

What about personal property?

BARRIERS TO ENFORCING THE TAX CODE

Sovereign Immunity

- Applies On and Off Tribal Lands
- Applies To Administrative Processes
- Can be Waived (must be clear)

Federal Court Jurisdiction

- Federal Courts Have Jurisdiction
- State Courts Generally Do Not Have Jurisdiction

IN TAX CASES the issue is *who* does the tax fall upon?