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**HOUSE BILL 219**

**45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001**

**INTRODUCED BY**

**Judy Vanderstar Russell**

**AN ACT**

**RELATING TO TAXATION; PROVIDING FOR A DISTRIBUTION OF GROSS RECEIPTS TAXES FROM COAL MINED ON NAVAJO LAND; MAKING AN APPROPRIATION.**

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

**Section 1. A new section of the Tax Administration Act, Section 7-1-6.42 NMSA 1978, is enacted to read:**

**"7-1-6.42. [NEW MATERIAL] DISTRIBUTION--NAVAJO NATION FUND. --**

**A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the Navajo Nation fund in an amount equal to seventy-five percent of the net receipts attributable to the gross receipts tax imposed on receipts from selling coal severed from Navajo Nation land.**

**B. For purposes of this section, "Navajo Nation**

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1 land" means all land located within the exterior boundaries of  
2 the Navajo Nation reservation or within a dependent community  
3 of the Navajo Nation or land held by the United States in  
4 trust for the Navajo Nation. "

5 Section 2. [NEW MATERIAL] NAVAJO NATION FUND--  
6 DISTRIBUTION OF FUND-- APPROPRIATION. --

7 A. The "Navajo Nation fund" is created in the  
8 state treasury and shall be administered by the New Mexico  
9 office of Indian affairs. Money in the fund is appropriated  
10 to the New Mexico office of Indian affairs for the purpose of  
11 making distributions to New Mexico chapters of the Navajo  
12 Nation for use in programs, services and activities to benefit  
13 members of the Navajo Nation within New Mexico. Balances in  
14 the fund at the end of any fiscal year shall not revert to the  
15 general fund.

16 B. An amount equal to the gross receipts tax  
17 revenue distributed pursuant to Section 7-1-6.42 NMSA 1978 to  
18 the Navajo Nation fund for the fiscal year shall be available  
19 for distribution to each New Mexico chapter of the Navajo  
20 Nation in accordance with the formula in Subsection C of this  
21 section.

22 C. Each New Mexico chapter of the Navajo Nation  
23 shall be eligible for a distribution from the Navajo Nation  
24 fund in an amount derived by multiplying the total amount of  
25 money available for distribution by a fraction, the numerator

. 134340. 3

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1 of which is the population of the chapter according to the  
2 most recent federal decennial census and the denominator of  
3 which is the total population of all New Mexico chapters of  
4 the Navajo Nation according to the most recent federal  
5 decennial census.

6 D. Each New Mexico chapter of the Navajo Nation  
7 shall be eligible to receive the distribution determined  
8 pursuant to Subsection C of this section if the chapter has  
9 submitted to the New Mexico office of Indian affairs a request  
10 to use the distribution for the operation of one or more  
11 programs, services or activities to benefit members of the  
12 Navajo Nation within New Mexico and the request has been  
13 approved by the New Mexico office of Indian affairs. The  
14 request shall be made no later than August 1 each year. The  
15 New Mexico office Indian affairs shall approve requests no  
16 later than September 1 of each year. The New Mexico office of  
17 Indian affairs shall make the annual distribution to each  
18 chapter in quarterly installments on or before each October  
19 10, January 10, April 10 and July 10, beginning in October  
20 2001. The amount available for quarterly installment  
21 distributions shall be the amount determined by applying the  
22 formula in Subsection C of this section to the amount in the  
23 fund at the end of the month prior to the quarterly  
24 distribution due date.

25 E. If a chapter has no approved request or does

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1 not need the full amount of the available distribution, the  
2 unused money shall revert to the Navajo Nation fund.

3 Section 3. EFFECTIVE DATE. -- The effective date of the  
4 provisions of this act is July 1, 2001.

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