

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

AN ACT

RELATING TO TAXATION; MAKING A DISTRIBUTION OF THE GASOLINE TAX TO CERTAIN QUALIFIED TRIBES; PROVIDING FOR A FORBEARANCE AND TAX SHARING AGREEMENT.

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

Section 1. Section 7-1-6.10 NMSA 1978 (being Laws 1983, Chapter 211, Section 15, as amended) is amended to read:

"7-1-6.10. DISTRIBUTIONS--STATE ROAD FUND.--

A. A distribution pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the state road fund in an amount equal to the net receipts attributable to the taxes, surcharges, penalties and interest imposed pursuant to the Gasoline Tax Act and to the taxes, surtaxes, fees, penalties and interest imposed pursuant to the Special Fuels Supplier Tax Act and the Alternative Fuel Tax Act less:

(1) the amount distributed to the state aviation fund pursuant to Subsection B of Section 7-1-6.7 NMSA 1978;

(2) the amount distributed to the motorboat fuel tax fund pursuant to Section 7-1-6.8 NMSA 1978;

(3) the amount distributed to municipalities and counties pursuant to Subsection A of Section 7-1-6.9 NMSA 1978;

1 (4) the amount distributed to the county
2 government road fund pursuant to Section 7-1-6.19 NMSA 1978;

3 (5) the amount distributed to the local
4 governments road fund pursuant to Section 7-1-6.39 NMSA
5 1978;

6 (6) the amount distributed to the
7 municipalities pursuant to Section 7-1-6.27 NMSA 1978;

8 (7) the amount distributed to the municipal
9 arterial program of the local governments road fund pursuant
10 to Section 7-1-6.28 NMSA 1978; and

11 (8) the amount distributed to a qualified
12 tribe pursuant to a gasoline tax sharing agreement entered
13 into between the secretary of highway and transportation and
14 the qualified tribe pursuant to the provisions of Section
15 67-3-8.1 NMSA 1978.

16 B. A distribution pursuant to Section 7-1-6.1
17 NMSA 1978 shall be made to the state road fund in an amount
18 equal to the net receipts attributable to the taxes, fees,
19 interest and penalties from the Weight Distance Tax Act. "

20 Section 2. A new section of the Tax Administration Act
21 is enacted to read:

22 "DISTRIBUTION-- GASOLINE TAX SHARING AGREEMENT. --

23 A. A distribution pursuant to Section 7-1-6.1
24 NMSA 1978 shall be made by the department to a qualified
25 tribe in an amount equal to forty percent of the net

1 receipts attributable to the gasoline tax paid to the
2 department on two million five hundred thousand gallons of
3 gasoline each month. The distribution shall be made
4 pursuant to a gasoline tax sharing agreement entered into by
5 the state highway and transportation department and a
6 qualified tribe according to the provisions of Section 67-3-
7 8.1 NMSA 1978.

8 B. As used in this section, "qualified tribe"
9 means the Pueblo of Nambe as long as it owns one hundred
10 percent of a registered Indian tribal distributor pursuant
11 to the Gasoline Tax Act that qualifies for a deduction
12 pursuant to Subsection F of Section 7-13-4 NMSA 1978. "

13 Section 3. A new Section 67-3-8.1 NMSA 1978 is enacted
14 to read:

15 "67-3-8.1. SECRETARY--AUTHORITY TO ENTER INTO
16 INTERGOVERNMENTAL AGREEMENT--GASOLINE TAX SHARING AGREEMENT--
17 -QUALIFIED TRIBE.--

18 A. The secretary may enter into an
19 intergovernmental agreement that may be referred to as a
20 "gasoline tax sharing agreement" with a qualified tribe to
21 receive forty percent of the gasoline tax revenue paid on
22 two million five hundred thousand gallons of gasoline each
23 month in exchange for the qualified tribe's agreement that
24 the qualified tribe or a registered Indian tribal
25 distributor owned by the tribe shall not:

1 (1) distribute gasoline for resale outside
2 of the boundaries of that registered Indian tribal
3 distributor's Indian reservation, pueblo grant or trust land
4 located in New Mexico; and

5 (2) claim all or part of the deduction
6 authorized in Subsection F of Section 7-13-4 NMSA 1978.

7 B. The term of a gasoline tax sharing agreement
8 entered into pursuant to this section shall be for a period
9 of up to ten years.

10 C. A gasoline tax sharing agreement entered into
11 pursuant to this section shall be construed solely as an
12 agreement between the two party governments and shall not
13 alter or affect the government-to-government relations
14 between the state and any other tribe.

15 D. Nothing in this section or in a gasoline tax
16 sharing agreement entered into pursuant to this section
17 shall be construed as creating rights in a third party.

18 E. Copies of gasoline tax sharing agreements
19 shall be promptly transmitted to the secretary upon signing
20 by the representatives of the governments that are parties
21 to the agreement.

22 F. As used in this section:

23 (1) "qualified tribe" means the Pueblo of
24 Nambe as long as it owns one hundred percent of a registered
25 Indian tribal distributor pursuant to the Gasoline Tax Act

