

SENATE CONSERVATION COMMITTEE SUBSTITUTE FOR
SENATE BILL 874

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

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 Tax Act]~~ the Special
Fuels Supplier Tax Act and the Alternative Fuel Tax Act less:

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1 (1) the amount distributed to the state
2 aviation fund pursuant to Subsection B of Section 7-1-6.7 NMSA
3 1978;

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

6 (3) the amount distributed to municipalities
7 and counties pursuant to Subsection A of Section 7-1-6.9 NMSA
8 1978;

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

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

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

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

18 (8) the amount distributed to a qualified
19 tribe pursuant to a gasoline tax sharing agreement entered into
20 between the secretary of highway and transportation and the
21 qualified tribe pursuant to the provisions of Section 67-3-8.1
22 NMSA 1978.

23 B. A distribution pursuant to Section 7-1-6.1 NMSA
24 1978 shall be made to the state road fund in an amount equal to
25 the net receipts attributable to the taxes, fees, interest and
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1 penalties from the Weight Distance Tax Act. "

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

4 "[NEW MATERIAL] DISTRIBUTION-- GASOLINE TAX SHARING
5 AGREEMENT. --

6 A. A distribution pursuant to Section 7-1-6.1 NMSA
7 1978 shall be made by the department to a qualified tribe in an
8 amount equal to forty percent of the net receipts attributable
9 to the gasoline tax paid to the department on two million five
10 hundred thousand gallons of gasoline each month. The
11 distribution shall be made pursuant to a gasoline tax sharing
12 agreement entered into by the state highway and transportation
13 department and a qualified tribe according to the provisions of
14 Section 67-3-8.1 NMSA 1978.

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

20 Section 3. A new Section 67-3-8.1 NMSA 1978 is enacted to
21 read:

22 "67-3-8.1. [NEW MATERIAL] SECRETARY-- AUTHORITY TO ENTER
23 INTO INTERGOVERNMENTAL AGREEMENT-- GASOLINE TAX SHARING
24 AGREEMENT-- QUALIFIED TRIBE. --

25 A. The secretary may enter into an

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1 intergovernmental agreement that may be referred to as a
2 "gasoline tax sharing agreement" with a qualified tribe to
3 receive forty percent of the gasoline tax revenue paid on two
4 million five hundred thousand gallons of gasoline each month in
5 exchange for the qualified tribe's agreement that the qualified
6 tribe or a registered Indian tribal distributor owned by the
7 tribe shall not:

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

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

14 B. The term of a gasoline tax sharing agreement
15 entered into pursuant to this section shall be for a period of
16 up to ten years.

17 C. A gasoline tax sharing agreement entered into
18 pursuant to this section shall be construed solely as an
19 agreement between the two party governments and shall not alter
20 or affect the government-to-government relations between the
21 state and any other tribe.

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

25 E. Copies of gasoline tax sharing agreements shall

1 be promptly transmitted to the secretary upon signing by the
2 representatives of the governments that are parties to the
3 agreement.

4 F. As used in this section:

5 (1) "qualified tribe" means the Pueblo of
6 Nambe as long as it owns one hundred percent of a registered
7 Indian tribal distributor pursuant to the Gasoline Tax Act that
8 qualifies for a deduction pursuant to Subsection F of Section
9 7-13-4 NMSA 1978; and

10 (2) "tribe" means an Indian nation, tribe or
11 pueblo located in New Mexico. "

12 Section 4. EFFECTIVE DATE. --The effective date of the
13 provisions of this act is July 1, 2003.

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