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**HOUSE BILL 19**

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

**INTRODUCED BY**

Ray Begaye

**AN ACT**

**RELATING TO TAXATION; ALLOWING THE FINANCING OF ECONOMIC DEVELOPMENT INITIATIVES BY ELIMINATING THE DUAL TAXATION OF SPECIAL FUEL ON TRIBAL LAND; ENACTING A SECTION OF THE SPECIAL FUELS SUPPLIER TAX ACT.**

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

**Section 1. A new section of the Special Fuels Supplier Tax Act is enacted to read:**

**"[NEW MATERIAL] DEDUCTION--CERTAIN RETAIL SALES ON AN INDIAN RESERVATION, PUEBLO GRANT OR TRUST LAND.--In computing the special fuel excise tax due, a person may deduct from the total amount of special fuel received in New Mexico during the tax period, provided satisfactory proof is provided to the department, special fuel received in New Mexico and sold at retail in New Mexico if:**

underscored material = new  
[bracketed material] = delete

