SENATE JOINT MEMORIAL 4

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

Lynda M. Lovejoy

FOR INDIAN AFFAIRS COMMITTEE

A JOINT MEMORIAL

REQUESTING THE OFFICE OF THE ATTORNEY GENERAL, THE PUBLIC
REGULATION COMMISSION AND THE TAXATION AND REVENUE DEPARTMENT
TO INVESTIGATE THE COLLECTION OF STATE AND COUNTY TAXES BY
UTILITIES FROM NATIVE AMERICANS RESIDING ON TRIBAL LANDS.

WHEREAS, Native Americans residing on tribal lands are
serviced by nontribal utilities, including telecommunications
companies; and

WHEREAS, nontribal utilities, including telecommunications
companies, are not permitted to collect state and county taxes
for services provided to Native American customers residing on
tribal lands; and

WHEREAS, some nontribal utilities, including
telecommunications companies, allegedly continue to collect
state and county taxes for services provided to Native American

.170679.1

1   customers residing on tribal lands even when those customers

2   provide information identifying themselves as tribal members;

3   NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE

4   STATE OF NEW MEXICO that it request the office of the attorney

5   general, the public regulation commission and the taxation and

6   revenue department to investigate the collection of state and

7   county taxes by utilities, including telecommunications

8   companies, from Native Americans residing on tribal lands; and

9   BE IT FURTHER RESOLVED that the office of the attorney

10 general, the public regulation commission and the taxation and

11 revenue department report their findings to the interim Indian

12 affairs committee by September 30, 2008; and

13   BE IT FURTHER RESOLVED that copies of this memorial be

14 transmitted to the attorney general, the chair of the public

15 regulation commission, the secretary of taxation and revenue,

16 the president of the Navajo Nation, the speaker of the Navajo

17 Nation council, the president of the Mescalero Apache Tribe,

18 the president of the Jicarilla Apache Nation and the governors

19 of the nineteen Indian pueblos in New Mexico.

20   - 2 -

21

22

23

24

25

.170679.1