

1 SENATE BILL 59

2 **49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010**

3 INTRODUCED BY

4 Phil A. Griego

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10 AN ACT

11 RELATING TO TAXATION; AMENDING A SECTION OF CHAPTER 67, ARTICLE
12 3 NMSA 1978 TO INCREASE THE ALLOWABLE TERM OF A GASOLINE TAX
13 SHARING AGREEMENT FROM TEN TO TWENTY YEARS.

14
15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

16 Section 1. Section 67-3-8.1 NMSA 1978 (being Laws 2003,
17 Chapter 150, Section 3, as amended) is amended to read:

18 "67-3-8.1. SECRETARY--AUTHORITY TO ENTER INTO
19 INTERGOVERNMENTAL AGREEMENT--GASOLINE TAX SHARING AGREEMENT--
20 QUALIFIED TRIBE.--

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

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

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

10 B. The term of a gasoline tax sharing agreement
11 entered into pursuant to this section shall be for a period of
12 up to [~~ten~~] twenty years.

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

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

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

25 F. As used in this section:

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

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