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AN ACT

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

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

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

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

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

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

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

1 B. The term of a gasoline tax sharing agreement
2 entered into pursuant to this section shall be for a period
3 of up to twenty years. The secretary and a qualified tribe
4 with a gasoline tax sharing agreement shall report, at the
5 midpoint of the term of the agreement, to the legislative
6 finance committee and to the revenue stabilization and tax
7 policy committee on the status of the agreement.

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

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

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

20 F. As used in this section:

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

1 1978; and

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

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