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HOUSE BILL 530

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Ben Lujan

AN ACT

RELATING TO TAXATION; AMENDING THE TAXATION AND REVENUE DEPARTMENT ACT TO AUTHORIZE THE SECRETARY OF TAXATION AND REVENUE TO ENTER INTO CERTAIN COOPERATIVE AGREEMENTS WITH SANTA ANA PUEBLO AND LAGUNA PUEBLO; AMENDING THE GROSS RECEIPTS AND COMPENSATING TAX ACT TO PROVIDE FOR TAX CREDITS.

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

Section 1. Section 9-11-12.1 NMSA 1978 (being Laws 1997, Chapter 64, Section 1) is amended to read:

"9-11-12.1. COOPERATIVE AGREEMENTS WITH SANTA CLARA PUEBLO, SANTA ANA PUEBLO AND LAGUNA PUEBLO.--

A. The secretary may enter into cooperative agreements with Santa Clara pueblo, Santa Ana pueblo and Laguna pueblo for the exchange of information and the reciprocal, joint or common enforcement, administration, collection, remittance and audit of gross receipts tax revenues of the party jurisdictions.

B. Money collected by the department on behalf of [~~Santa Clara~~] the pueblo in

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1 accordance with an agreement entered into pursuant to this section is not money of this state and
2 shall be collected and disbursed in accordance with the terms of the agreement, notwithstanding
3 any other provision of law.

4 C. The secretary is empowered to promulgate such rules and regulations and to
5 establish such procedures as the secretary deems appropriate for the collection and disbursement
6 of funds due [~~Santa Clara~~] the pueblo and for the receipt of money collected by the pueblo for
7 the account of this state under the terms of a cooperative agreement entered into under the
8 authority of this section, including procedures for identification of taxpayers or transactions that
9 are subject only to the taxing authority of the pueblo, taxpayers or transactions that are subject
10 only to the taxing authority of this state, and taxpayers or transactions that are subject to the
11 taxing authority of both party jurisdictions.

12 D. Nothing in an agreement entered into pursuant to this section shall be
13 construed as authorizing this state or [~~Santa Clara~~] the pueblo to tax persons or transactions
14 that federal law prohibits that government from taxing, or as authorizing a state or pueblo court
15 to assert jurisdiction over persons who are not otherwise subject to that court's jurisdiction or as
16 affecting any issue of the respective civil or criminal jurisdictions of this state or the pueblo.
17 Nothing in an agreement entered into pursuant to this section shall be construed as an assertion
18 or an admission by either this state or the pueblo that the taxes of one have precedence over the
19 taxes of the other when the person or transaction is subject to the taxing authority of both
20 governments. An agreement entered into pursuant to this section shall be construed solely as an
21 agreement between the two party governments and shall not alter or affect the government-to-
22 government relations between this state and any other Indian nation, tribe or pueblo.

23 E. Nothing in an agreement entered into with Santa Clara pueblo pursuant to
24 this section shall apply to a taxable transaction subject to the taxing authority of a municipality
25 pursuant to a local option gross receipts tax act or distribution to a municipality from gross
receipts taxes pursuant to Section 7-1-6.4 NMSA 1978, except that such agreement shall apply

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1 to such taxable transactions, and related distributions, reported from business locations on
2 Santa Clara pueblo land annexed by a municipality after January 1, 1997."

3 Section 2. A new section of the Gross Receipts and Compensating Tax Act is enacted
4 to read:

5 "[NEW MATERIAL] CREDIT--GROSS RECEIPTS TAX--TAX PAID TO SANTA
6 ANA PUEBLO OR LAGUNA PUEBLO.--

7 A. If on a taxable transaction taking place on Santa Ana pueblo land or on
8 Laguna pueblo land a qualifying gross receipts, sales or similar tax has been levied by the
9 pueblo, the amount of the pueblo tax may be credited against any gross receipts tax due this
10 state or its political subdivisions pursuant to the Gross Receipts and Compensating Tax Act and
11 any local option gross receipts tax on the same transaction. The amount of the credit shall be
12 equal to the lesser of seventy-five percent of the tax imposed by the pueblo on the receipts from
13 the transaction or seventy-five percent of the revenue produced by the sum of the rate of tax
14 imposed pursuant to the Gross Receipts and Compensating Tax Act and the total of the rates of
15 local option gross receipts taxes imposed on the receipts from the same transaction.
16 Notwithstanding any other provision of law to the contrary, the amount of credit taken and
17 allowed shall be applied proportionately against the amount of the gross receipts tax and local
18 option gross receipts taxes and against the amount of distribution of those taxes pursuant to
19 Section 7-1-6.1 NMSA 1978.

20 B. A qualifying gross receipts, sales or similar tax levied by the pueblo shall
21 be limited to a tax that:

22 (1) is substantially similar to the gross receipts tax imposed by the
23 Gross Receipts and Compensating Tax Act;

24 (2) does not unlawfully discriminate among persons or transactions
25 based on membership in the pueblo;

(3) is levied on the taxable transaction at a rate not greater than the

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1 total of the gross receipts tax rate and local option gross receipts tax rates imposed by this state
2 and its political subdivisions located within the exterior boundaries of the pueblo;

3 (4) provides a credit against the pueblo tax equal to the lesser of
4 twenty-five percent of the tax imposed by the pueblo on the receipts from the transactions or
5 twenty-five percent of the tax revenue produced by the sum of the rate of tax imposed pursuant
6 to the Gross Receipts and Compensating Tax Act and the total of the rates of the local option
7 gross receipts taxes imposed on the receipts from the same transactions; and

8 (5) is subject to a cooperative agreement between the pueblo and the
9 secretary entered into pursuant to Section 9-11-12.1 NMSA 1978 and in effect at the time of the
10 taxable transaction.

11 C. For purposes of the tax credit allowed by this section, "Santa Ana pueblo
12 land" means all land located within the exterior boundaries of the Santa Ana reservation or
13 pueblo grant and all land held by the United States in trust for Santa Ana pueblo, and "Laguna
14 pueblo land" means all land located within the exterior boundaries of the Laguna reservation or
15 pueblo grant and all land held by the United States in trust for Laguna pueblo".

16 Section 3. EFFECTIVE DATE.--The effective date of the provisions of this act is July
17 1, 1999.

1 FORTY-FOURTH LEGISLATURE

2 FIRST SESSION, 1999

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6 February 17, 1999

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9 Mr. Speaker:

10 Your **TAXATION AND REVENUE COMMITTEE**, to whom has
11 been referred

12
13 **HOUSE BILL 530**

14
15 has had it under consideration and reports same with recommendation that it **DO PASS**,
16 and thence referred to the **APPROPRIATIONS AND FINANCE**
17 **COMMITTEE.**

18
19 Respectfully submitted,

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23 _____
24 **Jerry W. Sandel, Chairman**
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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999

3 HTRC/HB 530

Page 6

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5 Adopted _____ Not Adopted _____

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(Chief Clerk)

(Chief Clerk)

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Date _____

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10 The roll call vote was 12 For 0 Against

11

Yes: 12

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Excused: Gonzales, Silva, Tripp

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Absent: None

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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
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5 February 23, 1999
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7 Mr. Speaker:
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9 Your **APPROPRIATIONS AND FINANCE COMMITTEE**, to
10 whom has been referred
11

12 **HOUSE BILL 530**
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14 has had it under consideration and reports same with recommendation that it **DO PASS**.
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16 Respectfully submitted,
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20 _____
21 **Max Coll, Chairman**
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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999

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5 Adopted _____ Not Adopted _____

6 (Chief Clerk)

(Chief Clerk)

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8 Date _____

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10 The roll call vote was 13 For 0 Against

11 Yes: 13

12 Excused: Garcia, Parsons, Picraux, Salazar

13 Absent: None

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

March 8, 1999

Mr. President:

Your **WAYS & MEANS COMMITTEE**, to whom has been referred

HOUSE BILL 530

has had it under consideration and reports same with recommendation that it **DO PASS**, and
hence referred to the **FINANCE COMMITTEE**.

Respectfully submitted,

Carlos R. Cisneros, Chairman

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 6 For 0 Against

Yes: 6

No: 0

Excused: Carraro, Jennings, Nava

Absent: None

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

March 8, 1999

Mr. President:

Your **WAYS & MEANS COMMITTEE**, to whom has been referred

HOUSE BILL 530

has had it under consideration and reports same with recommendation that it **DO PASS**, and
hence referred to the **FINANCE COMMITTEE**.

Respectfully submitted,

Carlos R. Cisneros, Chairman

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 6 For 0 Against

Yes: 6

No: 0

Excused: Carraro, Jennings, Nava

Absent: None

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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**FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999**

March 9, 1999

Mr. President:

Your **FINANCE COMMITTEE**, to whom has been referred

HOUSE BILL 530

has had it under consideration and reports same with recommendation that it **DO PASS**.

Respectfully submitted,

Ben D. Altamirano, Chairman

Adopted _____ Not Adopted _____

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 10 For 0 Against

Yes: 10

No: 0

Excused: Campos, Ingle, Tsosie

Absent: None

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