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HOUSE JOINT MEMORIAL 77

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

Ray Begaye

A JOINT MEMORIAL

REQUESTING THE NEW MEXICO LEGISLATIVE COUNCIL TO IDENTIFY AN INTERIM COMMITTEE TO REVIEW THE STATUS OF GASOLINE TAXATION ON GASOLINE SOLD IN INDIAN COUNTRY UNDER CURRENT NEW MEXICO LAW AND PROVIDE A REPORT TO THE SECOND SESSION OF THE FORTY-FIFTH LEGISLATURE FOR REVIEW FOR POSSIBLE AMENDMENTS TO CURRENT LAW.

WHEREAS, taxation of gasoline has presented the legislature with difficult challenges to develop a resolution that works for the best interests of the people in Indian country, the people in the remainder of the state and the industry; and

WHEREAS, bills to resolve issues of gasoline taxation have been introduced into the legislature since 1995; and

WHEREAS, Senate Bill 588, adopted in 1999, was the result

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1 of many hours of negotiation, but an amendment was adopted in
2 2000, to alleviate problems of dual taxation among non-Indians
3 who retail gasoline on tribal land; and

4 WHEREAS, there are still some parties that believe current
5 law has problems that must be resolved; and

6 WHEREAS, with each change that was intended to fix a
7 problem a new problem developed for some party;

8 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
9 STATE OF NEW MEXICO that the New Mexico legislative council be
10 requested to identify an appropriate interim committee to
11 review current law and to study its impact on consumers,
12 retailers and distributors of gasoline in New Mexico, and
13 especially the effects of current law in Indian country; and

14 BE IT FURTHER RESOLVED that the interim committee
15 conducting the study report back to the second session of the
16 forty-fifth legislature with suggested legislation, as needed,
17 to resolve the ongoing conflicts regarding gasoline taxation in
18 Indian country; and

19 BE IT FURTHER RESOLVED that a copy of this memorial be
20 transmitted to the New Mexico legislative council.