SENATE JOINT MEMORIAL 59

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

INTRODUCED BY

Leonard Tsosi e

A JOINT MEMORIAL

REQUESTING THE NEW MEXICO LEGISLATIVE COUNCIL TO IDENTIFY AN INTERIM COMMITTEE TO REVIEW THE STATUS OF FUEL TAXATION ON FUEL 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, dual taxation of fuel has presented the legislature with difficult challenges to develop a resolution that works for the best interests of both the people in Indian country, the people in the remainder of the state and the industry; and

WHEREAS, bills to resolve issues of dual taxation as it applies to fuel have been introduced into the legislature since 1995; and

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WHEREAS, it has appeared that the issue has been resolved, it is clear that not all the necessary parties were at the table when decisions were being made; and

WHEREAS, only after new laws began to be implemented did the effects of those new provisions become apparent to gasoline retailers on tribal land; and

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

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

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

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

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