



## Agenda

- Welcome Introduction
- Overview of NMPRC Native American Tax Exemption Form
- Understanding synopsis of relevant laws, statutes and rules
- 2012 Pueblos, Tribes and Nation Contact List
- Materials for outreach for all respective parties
- New Mexico Native American Lands Map
- Service Providers on Tribal Territories
- Agency & CRD goals



## **Welcome**

### Introduction

NM PRC Commissioner Becenti-Aguilar, Vice Chair District 4

Executive Assistant Leandra James

Direct line: 505-827-8019

Toll free: 1-888-427-5772

website: <http://nmprc.state.nm.us/consumer-relations>

Roy Stephenson – NM PRC Utility Division, Co-Chair Working Group

Direct Line: 505-827-6960

Jim Williamson – NM PRC Consumer Relation Division Director

Direct Line: 505-827-4661

Arcy Baca – NM PRC Consumer Relation Division/Supervisor

Direct Line: 505-827-1247

Lisa Ortiz - Native American Liaison/Utility Compliance Officer

Direct Line: 505-827-6967



## **Brief History**

As a result of the workshop conducted by the NM Public Regulation Commission at the State Capitol on July 11, 2008, an informal working group convened to develop a consensus approach to the issues identified in Case No. 08-00023-UT.

The group first met at the State Library in Santa Fe on August 22, 2008 and selected Mr. Joe Garcia, Chairman, Roy Stephenson, PRC Utility Director and Mark Cessarich, PRC Telecommunications Bureau Economist, were selected as Co-Chairs.

Since then, the group has been meeting on a regular basis, representatives of 19 Pueblos and Navajo Nation have participated in the working group meetings, along with representatives of utility and telecommunications service providers.

Working group has established several subcommittees to address specific components of the project.



## Native American Tax Exemption Form

- A member of a Native American Nation, or the spouse of a member and living on your Pueblo or reservation will qualify for Tax Exempt.
- You may be exempt from State, City and County gross receipts taxes, 911 fees, Municipal and County franchise fees, telecommunications relay service charges and New Mexico Universal Service Charges.



## Native American Tax Exemption Form

Are you a member of a Native American nation, or the spouse of a member, and living on your Pueblo or reservation?

You may be exempt from certain taxes and surcharges\* on your utility, phone or propane bills if you are: a governmental entity of the Pueblo or Tribe; a member (or spouse) of the Pueblo or Tribe and living on your Pueblo or Reservation; or a business owned by the Pueblo or Tribe and located on and doing business on the Pueblo or Reservation.

\* You may be exempt from State, City and County gross receipts taxes, 911 fees, Municipal and County franchise fees, telecommunication relay service charges, and New Mexico Universal Service Charges. This tax exemption does not apply to taxes imposed by your Tribe or Pueblo and collected by the utility, phone and cable companies on behalf of your Tribe or Pueblo.

To apply to have these taxes taken off your bills, please fill out the form below. Give a copy to each of your utility, phone and cable companies. Members of Santa Clara, Tesuque, or Ohkay Owingeh Pueblos are asked to return the form to their Tribal Government office.

I certify that I am a customer of a utility, communications or propane company and am a:

- Tribal Government Agency                       Enrolled Tribal Member  
 Spouse of an Enrolled Tribal Member         Business wholly owned by Tribe/Member

I am a member, or spouse of a member, of this tribe:

\_\_\_\_\_

I receive service at this address:

\_\_\_\_\_  
\_\_\_\_\_

The name, account numbers, and phone number of my utility, phone or cable bills are:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Print name: \_\_\_\_\_ Signed: \_\_\_\_\_

## Understanding Synopsis of relevant laws, statutes and rules



### 3.2.4.9 NMAC Federal Preemption – Transactions with Indian Tribes

**(B) Imposition barred by federal law – sale in Indian country of tangible personal property to a tribe or tribal member – electricity, natural gas or water sold by public utility.**

(2) The public utility selling electricity, natural gas or water to an Indian tribe or member thereof on that tribe's territory must demonstrate that the sale is to an Indian tribe or member thereof. The public utility must also demonstrate that electricity, natural gas or water being sold is sold through a meter on the tribe's territory. The documents demonstrating that the receipts from these sales are not subject to tax under Subsection B of Section 3.2.4.9 NMAC shall be retained in the public utility records.

**(F) Imposition barred by federal law – services in Indian country for tribe or tribal members telecommunications services:**

- (1) Receipts from selling telecommunications services to an Indian tribe or member thereof on that tribe's territory are not subject to gross receipts tax if taxation of such receipts is prohibited by federal law. Telecommunications service occurs on a tribe's territory when:
  - (b) services is billed to the Indian tribe or a member thereof.



## **3.21.7.8 NMAC Imposition Barred by Federal Law – Local Exchange access lines in Indian Country for Tribe or Tribal Members**

A. Neither the 911 emergency surcharge nor the network and database surcharge applies to local exchange access lines provided to an Indian tribe or member thereof on that tribe's territory if imposition of such surcharges is prohibited by federal law

**FYI-205 SALES OF UTILITIES ON INDIAN TERRITORY**



## 2012 Pueblos, Tribes and Nations

### **PUEBLO OF ACOMA**

GOVERNOR RANDALL VICENTE Phone: (505) 552-6604/6605

### **PUEBLO OF ISLETA**

GOVERNOR FRANK LUJAN Phone: (505) 869-3111/6333

### **PUEBLO OF SANTO DOMINGO**

GOVERNOR SISTO QUINTANA Phone: (505) 465-2214

### **PUEBLO OF NAMBE**

GOVERNOR PHILLIP A. PEREZ Phone: (505) 455-2036

### **PUEBLO OF PICURIS**

GOVERNOR GERALD NAILOR Phone: (575) 587-2519

### **PUEBLO OF SANDIA**

GOVERNOR MALCOLM MONTOYA Phone: (505) 867-3317

### **PUEBLO OF SAN ILDEFONSO**

GOVERNOR TERRY AGUILAR Phone: (505) 455-2273

### **PUEBLO OF SANTA CLARA**

GOVERNOR WALTER DASHENO Phone: (505) 753-7330/7326

### **PUEBLO OF TESUQUE**

GOVERNOR RAMOS ROMERO Phone: (505) 955-7732

### **PUEBLO OF ZIA**

GOVERNOR WILFRED SHIJE Phone: (505) 867-3304

### **PUEBLO OF COCHITI**

GOVERNOR PHILLIP GUINTANA: (505)465-2244

### **PUEBLO ORGANIZATIONS:**

All Indian Pueblo Council Chairman: Chandler Sanchez (505)881-1992  
Five Sandoval Indian Pueblos Director: James Roger Madalena (505)867-3351  
Eight Northern Indian Pueblos council: Director Rob Corabi (505)747-1593

### **PUEBLO OF JEMEZ**

GOVERNOR JOSHUA MADALENA Phone: (575)834-7359

### **PUEBLO OF TAOS**

GOVERNOR LAUREANO B. ROMERO Phone: (575)758-9593

### **PUEBLO OF LAGUNA**

GOVERNOR RICHARD B. LUARKIE Phone: (505) 552-6654/6655/6598

### **OHKAY OWINGEH**

GOVERNOR RON LOVATO Phone: (505) 852-4400/4210

### **PUEBLO OF POJOAQUE**

GOVERNOR GEORGE RIVERA Phone: (505) 819-2276

### **PUEBLO OF SAN FELIPE**

GOVERNOR ANTHONY ORTIZ Phone: (505) 867-3381/3382

### **PUEBLO OF SANTA ANA**

GOVERNOR ERNEST J. LUJAN Phone: (505) 867-3301

### **PUEBLO OF ZUNI**

GOVERNOR ARLEN P. QUETAWKI, SR. Phone: (505) 782-7022

### **YSLETA DEL SUR PUEBLO**

Governor Frank Paiz Phone: (915) 859-8053

### **MESCALERO APACHE TRIBE**

PRESIDENT FREDERICK CHINO, SR. Phone: (575)464-4494

### **APACHE TRIBES AND NATIONS**

JICARILLA APACHE NATION PRESIDENT LEVI PESATA Phone: (575)759-3242

### **NAVAJO NATION**

NAVAJO NATION PRESIDENT BEN SHELLY Phone: (928)871-6352/6357  
NAVAJO NATION COUNCIL JOHNNY NAIZE, SPEAKER OF THE NAVAJO  
NATION COUNCIL (928)871-7160

## **Materials for outreach for all respective parties:**

Commissioner Becenti-Aguilar promotes and educates her constituents around Native American communities throughout the state of New Mexico and the Navajo Nations on the Native American Tax Exemption Form for telecommunications, propane and other public utilities.



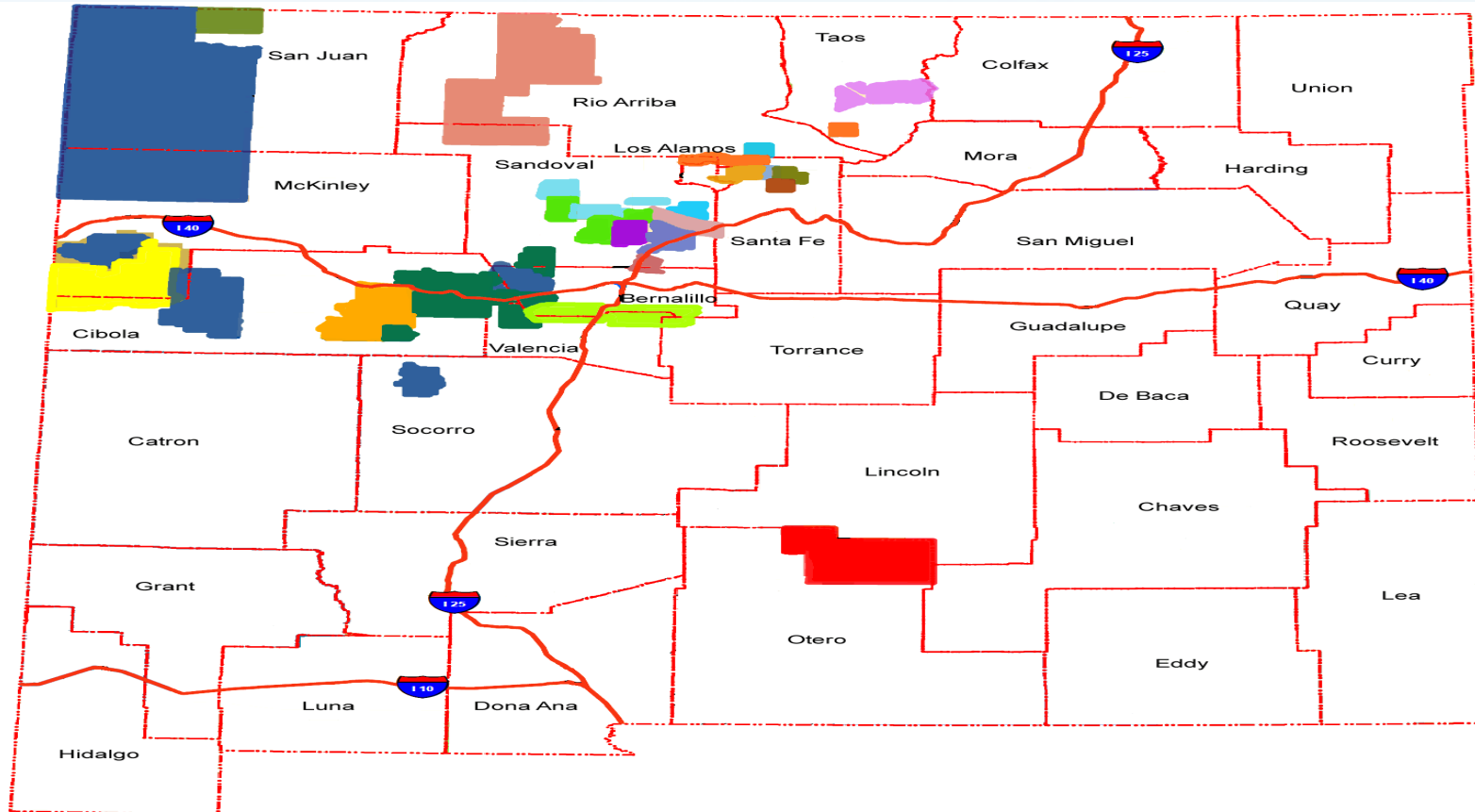
Visited with numerous Tribes and Pueblos: Zuni, Isleta, Kewa, Jicarilla Apache Nation, Navajo Nation and addressed many more Indian communities
























NM PRC has created a contact list of utility companies whom we diligently work with to process the Native American Tax Exemption Forms.

NM Gas Company Rebecca Carter, Ted Garcia and Public Service Company of NM, Cathy Newby are well aware of the Native American Tax Exemption and they have worked with individual Tribes.



## New Mexico Native American Lands



Legend			
NATIVE AMERICAN LANDS			
	ACOMA INDIAN RESERVATION		SANTA ANA INDIAN RESERVATION
	COCHITI INDIAN RESERVATION		SANTA CLARA INDIAN RESERVATION
	ISLETA INDIAN RESERVATION		SANTO DOMINGO INDIAN RESERVATION
	JEMEZ INDIAN RESERVATION		TAOS INDIAN RESERVATION
	JICARILLA APACHE INDIAN RESERVATION		TESUQUE INDIAN RESERVATION
	LAGUNA INDIAN RESERVATION		UTE MOUNTAIN INDIAN RESERVATION
	MESCALERO INDIAN RESERVATION		ZIA INDIAN RESERVATION
	NAMBE INDIAN RESERVATION		ZUNI INDIAN RESERVATION
	NAVAJO INDIAN RESERVATION		
	PICURIS INDIAN RESERVATION		
	POJOAQUE INDIAN RESERVATION		
	SAN FELIPE INDIAN RESERVATION		
	SAN ILDEFONSO INDIAN RESERVATION		
	SAN JUAN INDIAN RESERVATION		
	SANDIA INDIAN RESERVATION		

## Service Providers on Tribal Territories

- Continental Divide Electric
- New Mexico Gas Company
- Public Service Company of New Mexico
- Northern Rio Arriba Electric
- Jemez Mountain Electric Coop.
- Kit Carson Electric
- Socorro Electric Coop.
- Verizon
- CenturyLink
- T-Mobile
- AT&T
- Sprint
- Wind Stream
- Sacred Winds
- Cell One
- AAA Gas Company
- All propane delivered on a Pueblo or Tribe is Tax Exempt
- Ferrellgas
- Zia Natural Gas



## Consumer Relations Division Goals



- Continue Providing information to Pueblos, Tribes and Nations
- Continue Outreach
- Met with utility companies on methods of handling forms
- Continue working with Taxation and Revenue Department  
website: [www.tax.newmexico.gov](http://www.tax.newmexico.gov)
- Questions?