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SENATE BILL 109

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,  
2000**

INTRODUCED BY  
R.L. Stockard

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; AMENDING THE GASOLINE TAX ACT TO  
PROVIDE A DEDUCTION FOR CERTAIN RETAIL SALES ON AN INDIAN  
RESERVATION, PUEBLO GRANT OR TRUST LAND; DECLARING AN  
EMERGENCY.

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

Section 1. A new section of the Gasoline Tax Act,  
Section 7-13-4.4 NMSA 1978, is enacted to read:

"7-13-4.4. [NEW MATERIAL] ADDITIONAL DEDUCTION--CERTAIN  
RETAIL SALES ON AN INDIAN RESERVATION, PUEBLO GRANT OR TRUST  
LAND.--In computing the gasoline tax due, a person other than  
a registered Indian tribal distributor may deduct from the  
total amount of gasoline received in New Mexico during the  
tax period, provided satisfactory proof is provided to the  
department, gasoline received in New Mexico and sold at  
retail in New Mexico if:

.130539.1

underscored material = new  
~~[bracketed material]~~ = delete

underscored material = new  
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1           A. the sale occurs on an Indian reservation,  
2 pueblo grant or trust land;

3           B. the gasoline is placed into the fuel supply  
4 tank of a motor vehicle on that reservation, pueblo grant or  
5 trust land;

6           C. the Indian nation, tribe or pueblo has  
7 certified to the department that it has in effect an excise,  
8 privilege or similar tax on gasoline; provided that the  
9 gallons of gasoline deducted pursuant to this section shall  
10 be the total gallons sold in accordance with the provisions  
11 of this section multiplied by a fraction, the numerator of  
12 which is the rate of the tribal tax certified to the  
13 department by the Indian nation, tribe or pueblo and the  
14 denominator of which is the rate of the gasoline tax imposed  
15 pursuant to the Gasoline Tax Act, but, if the fraction  
16 exceeds one, the fraction shall be deemed to be one for  
17 purposes of determining the deduction; and

18           D. the person is subject to and in compliance with  
19 the tax on gasoline imposed by the Indian nation, tribe or  
20 pueblo where the sale occurs."

21           Section 2. EFFECTIVE DATE.--The effective date of the  
22 provisions of this act is April 1, 2000.

23           Section 3. EMERGENCY.--It is necessary for the public  
24 peace, health and safety that this act take effect  
25 immediately.