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SENATE BILL 407

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

INTRODUCED BY

John Arthur Smith

AN ACT

RELATING TO TAXATION; ELIMINATING DEDUCTIONS FROM THE GASOLINE TAX FOR CERTAIN SALES OF GASOLINE ON INDIAN RESERVATION, PUEBLO GRANT OR TRUST LAND AND BY CERTAIN REGISTERED INDIAN TRIBAL DISTRIBUTORS; AMENDING AND REPEALING SECTIONS OF THE NMSA 1978.

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

Section 1. Section 7-13-4 NMSA 1978 (being Laws 1991, Chapter 9, Section 32, as amended) is amended to read:

"7-13-4. DEDUCTIONS--GASOLINE TAX.--In computing the gasoline tax due, the following amounts of gasoline may be deducted from the total amount of gasoline received in New Mexico during the tax period, provided satisfactory proof thereof is furnished to the department:

A. gasoline received in New Mexico, but exported

underscored material = new
[bracketed material] = delete

1 from this state by a rack operator, distributor or wholesaler
2 other than in the fuel supply tank of a motor vehicle or sold
3 for export by a rack operator or distributor; provided that,
4 in either case:

5 (1) the person exporting the gasoline is
6 registered in or licensed by the destination state to pay that
7 state's gasoline or equivalent fuel tax;

8 (2) proof is submitted that the destination
9 state's gasoline or equivalent fuel tax has been paid or is
10 not due with respect to the gasoline; or

11 (3) the destination state's gasoline or
12 equivalent fuel tax is paid to New Mexico in accordance with
13 the terms of an agreement entered into pursuant to Section
14 9-11-12 NMSA 1978 with the destination state;

15 B. gasoline received in New Mexico sold to the
16 United States or any agency or instrumentality thereof for the
17 exclusive use of the United States or any agency or
18 instrumentality thereof. Gasoline sold to the United States
19 includes gasoline delivered into the supply tank of a
20 government-licensed vehicle of the United States;

21 C. gasoline received in New Mexico sold to an
22 Indian nation, tribe or pueblo or [~~any~~] a political
23 subdivision, agency or instrumentality of that Indian nation,
24 tribe or pueblo for the exclusive use of the Indian nation,
25 tribe or pueblo or any political subdivision, agency or

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[bracketed material] = delete

1 instrumentality thereof. Gasoline sold to an Indian nation,
2 tribe or pueblo includes gasoline delivered into the supply
3 tank of a government-licensed vehicle of the Indian nation,
4 tribe or pueblo; and

5 D. gasoline received in New Mexico, dyed in
6 accordance with department [~~regulations~~] rules and used in
7 [~~any~~] a manner other than for propulsion of motor vehicles on
8 the highways of this state or motorboats or activities
9 ancillary to that propulsion

10 [~~E. gasoline received in New Mexico and sold at~~
11 ~~retail by a registered Indian tribal distributor if:~~

12 (1) ~~the sale occurs on the Indian~~
13 ~~reservation, pueblo grant or trust land of the distributor's~~
14 ~~Indian nation, tribe or pueblo;~~

15 (2) ~~the gasoline is placed into the fuel~~
16 ~~supply tank of a motor vehicle on that reservation, pueblo~~
17 ~~grant or trust land; and~~

18 (3) ~~the Indian nation, tribe or pueblo has~~
19 ~~certified to the department that it has in effect an excise,~~
20 ~~privilege or similar tax on the gasoline; provided that the~~
21 ~~volume of gasoline deducted pursuant to this subsection shall~~
22 ~~be the total gallons sold in accordance with the provisions of~~
23 ~~this subsection multiplied by a fraction the numerator of~~
24 ~~which is the rate of the tribal tax certified to the~~
25 ~~department by the Indian nation, tribe or pueblo and the~~

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1 ~~denominator of which is the rate of the gasoline tax imposed~~
2 ~~pursuant to the Gasoline Tax Act, but if the fraction exceeds~~
3 ~~one, it shall be one for purposes of determining the~~
4 ~~deduction; and~~

5 ~~F. gasoline received in New Mexico and sold by a~~
6 ~~registered Indian tribal distributor from a nonmobile storage~~
7 ~~container located within that distributor's Indian~~
8 ~~reservation, pueblo grant or trust land for resale outside~~
9 ~~that distributor's Indian reservation, pueblo grant or trust~~
10 ~~land; provided the department certifies that the distributor~~
11 ~~claiming the deduction sold no less than one million gallons~~
12 ~~of gasoline from a nonmobile storage container located within~~
13 ~~that distributor's Indian reservation, pueblo grant or trust~~
14 ~~land for resale outside that distributor's Indian reservation,~~
15 ~~pueblo grant or trust land during the period of May through~~
16 ~~August 1998; and provided further that the amount of gasoline~~
17 ~~deducted by a registered Indian tribal distributor pursuant to~~
18 ~~this subsection shall not exceed two million five hundred~~
19 ~~thousand gallons per month, calculated as a monthly average~~
20 ~~during the calendar year. Volumes deducted pursuant to~~
21 ~~Subsection E of this section shall not be deducted pursuant to~~
22 ~~this subsection]. "~~

23 Section 2. REPEAL. -- Section 7-13-4.4 NMSA 1978 (being
24 Laws 2000, Chapter 50, Section 1) is repealed.

25 Section 3. EFFECTIVE DATE. -- The effective date of the

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provisions of this act is July 1, 2001.

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