

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE JOINT MEMORIAL 1

42ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SPECIAL SESSION
1996

INTRODUCED BY
JAMES ROGER MADALENA

A JOINT MEMORIAL
REQUESTING THE NEW MEXICO LEGISLATIVE COUNCIL TO ASSIGN TO AN
INTERIM COMMITTEE THE TASK OF STUDYING THE GASOLINE TAX AND
SPECIAL FUELS TAX AND RECOMMENDING AMENDMENTS THAT WILL BENEFIT
BOTH THE STATE AND THE TRIBES.

WHEREAS, the taxation and revenue department has determined
that there are flaws in the way the Gasoline Tax Act and the
Special Fuels Supplier Tax Act are written that could
potentially eliminate all gasoline and special fuels taxes paid
to the state; and

WHEREAS, testimony was given by the taxation and revenue
department to the revenue stabilization and tax policy committee
during the 1995 interim regarding these perceived flaws; and

WHEREAS, the above-stated consequences of the flaws could

Underscored material = new
[bracketed material] = delete

Underscored material = new
[bracketed material] = delete

1 occur if all gasoline and special fuels were exempt from state
2 taxation; and

3 WHEREAS, the revenue stabilization and tax policy committee
4 neither received nor requested other testimony about the problem
5 from parties who would be affected by the amendments proposed by
6 the taxation and revenue department, specifically, the Indian
7 nations, tribes and pueblos in this state; and

8 WHEREAS, Indian nations, tribes and pueblos in the state
9 are seeking avenues for economic development; and

10 WHEREAS, the legislature has recognized that gasoline
11 prices in New Mexico are among the highest in the United States,
12 even though oil is produced and refined in New Mexico; and

13 WHEREAS, the people of the state could benefit from
14 increased gasoline price competition; and

15 WHEREAS, no legislative committee has sought to find the
16 best solution for resolving the flaw in the Gasoline Tax Act and
17 the Special Fuels Supplier Tax Act; and

18 WHEREAS, both the state and the tribes need to find a
19 solution that will provide mutual benefits;

20 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
21 STATE OF NEW MEXICO that the New Mexico legislative council
22 assign the duty to identify the potential losses that are likely
23 to be incurred by the state as a result of the existing Gasoline
24 Tax Act and Special Fuels Supplier Tax Act, the effect that
25 lower gasoline prices at tribal gas stations would have on

Underscored material = new
[bracketed material] = delete

1 gasoline prices in their immediate area and statewide and the
2 potential changes in the Gasoline Tax Act and Special Fuels
3 Supplier Tax Act that will be fair and beneficial to both the
4 state and the Indian nations, tribes or pueblos as well as the
5 consumers of the state; and

6 BE IT FURTHER RESOLVED that the appropriate interim
7 committee provide suggested legislation or other solutions to
8 the gasoline and special fuels tax questions to the first
9 session of the forty-third legislature; and

10 BE IT FURTHER RESOLVED that copies of this memorial be
11 distributed to the New Mexico legislative council, the governor,
12 the secretary of taxation and revenue and the Indian nations,
13 tribes and pueblos located in New Mexico.

14 - 3 -
15
16
17
18
19
20
21
22
23
24
25

State of New Mexico House of Representatives

FORTY- SECOND LEGISLATURE
FIRST SPECIAL SESSION, 1996

March 20, 1996

Mr. Speaker:

Your RULES AND ORDER OF BUSINESS COMMITTEE, to
whom has been referred

HOUSE JOINT MEMORIAL 1

has had it under consideration and finds same to be
GERMANE in accordance with constitutional provisions.

Respectfully submitted,

Barbara A. Perea Casey,

Chairwoman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

1

2

Date _____

3

4 The roll call vote was 8 For 0 Against

5 Yes: 8

6 Excused: Gubbels, Pederson, Picraux, Ryan, RG Sanchez, JG

7 Taylor,

8 SM Williams

9 Absent: None

10

11 HJ001RC1

12

13

14

15

16

17

18

19

20

21

22

23

24

25

Underscored material = new
[bracketed material] = delete

**State of New Mexico
House of Representatives**

FORTY- SECOND LEGISLATURE
FIRST SPECIAL SESSION, 1996

March 21, 1996

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred

HOUSE JOINT MEMORIAL 1

has had it under consideration and reports same with
recommendation that it DO PASS, amended as follows:

1. On page 2, strike all of lines 2 through 6.,

and thence referred to the APPROPRIATIONS AND FINANCE
COMMITTEE.

FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

HJM 1

Page 7

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

Respectfully submitted,

Jerry W. Sandel, Chairman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 12 For 0 Against

Yes: 12

Excused: None

Absent: Crook

HJ001TR1

Underscored material = new
[bracketed material] = delete

State of New Mexico House of Representatives

FORTY-SECOND LEGISLATURE
FIRST SPECIAL SESSION, 1996

March 22, 1996

Mr. Speaker:

Your APPROPRIATIONS AND FINANCE COMMITTEE, to
whom has been referred

HOUSE JOINT MEMORIAL 1, as amended

has had it under consideration and reports same with
recommendation that it DO PASS, amended as follows:

1. On page 3, between lines 8 and 9, insert the following:

"BE IT FURTHER RESOLVED that the committee give special
attention to the issue of tribal sovereignty, including increasing
public awareness of sovereignty and intergovernmental
relationships; and".

