

PUEBLO OF ISLETA

P.O. BOX 1270 ISLETA, NM 87022

GASOLINE TAX

ORDINANCE NO. 99- 01

WHEREAS, the Pueblo of Isleta is an Indian Tribe recognized by the United States of America, organized under the Indian Reorganization Act of 1934, exercising all inherent governmental powers and Tribal sovereignty; and

WHEREAS, taxation is an exercise of such inherent governmental power and Tribal sovereignty and is authorized by Article 5, Section 2 (f) of the Constitution of the Pueblo of Isleta.

NOW, THEREFORE, BE IT ORDAINED by the Tribal Council of the Pueblo of Isleta, pursuant to Article 5, Sections 2 (e) and (f) of the Constitution of the Pueblo of Isleta, that effective on the date set forth hereinafter, a tax on gasoline is hereby imposed, as follows:

Section 1. DEFINITIONS.

Unless the context otherwise requires in this Ordinance, the following definitions shall apply:

- (a) **"Distributor"** shall mean any person who receives gasoline for the purpose of resale within the exterior boundaries of the Pueblo of Isleta.
- (b) **"Gasoline"** shall mean fuel used primarily for motor vehicles, motor boats, or aircraft, except for diesel engine fuel, kerosene, liquefied petroleum gas, compressed or liquefied natural gas, and products specially prepared and sold for use in aircraft propelled by turbo-prop or jet-type engines.
- (c) **"Gasoline Tax"** shall mean the tax imposed by this Chapter.
- (d) **"Motor Vehicle"** shall mean any self-propelled, motorized vehicle or device and includes any connected trailer or semitrailer.

- (e) **"Pueblo"** shall mean the Pueblo of Isleta.
- (f) Gasoline is **"Received"** at the time and place it is delivered for resale to a Distributor within the exterior boundaries of the Pueblo.
- (g) **"Tax Administration Division"** shall mean the Tax Administration Division established pursuant to Ordinance 86-55 (as amended).
- (h) **"Tribal Council"** shall mean the duly elected and appointed Tribal Council of the Pueblo of Isleta as provided in the Constitution of the Pueblo of Isleta.

Section 2. RATE OF GASOLINE TAX.

On each gallon of Gasoline Received by a Distributor, a gasoline tax of seventeen cents (\$0.17) per gallon, or an amount equal to that currently imposed by the State of New Mexico pursuant to the New Mexico State Gasoline Tax Act (Article 13, NMSA 1978, as amended), is hereby imposed.

Section 3. TAXABLE EVENT.

- (a) Gasoline Received on the Pueblo on and after July 1, 1999.

Effective July 1, 1999, each Distributor shall deliver to the Tax Administration Division no later than 4:00 p.m. on the 15th day of each calendar month a written statement showing the total gallons of Gasoline Received by Distributor in the preceding calendar month, together with a check in an amount equal to seventeen cents (\$0.17) times the total gallons of Gasoline Received in the preceding calendar month.

- (b) Inventory on hand immediately prior to the effective date of any increase in the Gasoline Tax.

Each Distributor shall deliver to the Tax Administration Division no later than 4:00 p.m. on the day prior to the date on which an increase in the Gasoline Tax is imposed and becomes effective, a written statement showing the total gallons of Gasoline in the Distributor's inventory as of noon on that day, together with a check in an amount equal to the difference between the previous rate of tax and the new increased rate of tax, expressed in cents per gallon times the total gallons of Gasoline in inventory.

Section 4. PENALTY FOR LATE PAYMENT.

Any Distributor failing to pay the full tax due by the due date shall pay a penalty on the outstanding balance in the amount of two percent (2%) per month for each month the tax remains unpaid.

Section 5. DEDUCTIONS.

In computing the Gasoline tax due, the Gasoline delivered into the fuel supply tank of any vehicle licensed as a Pueblo Government vehicle may be deducted from the total amount of Gasoline Received on the Pueblo during the tax period, provided satisfactory proof thereof is furnished to the Tax Administration Division.

Section 6. REFUND OF GASOLINE TAX.

Upon submission of proof satisfactory to the Tax Administration Division, the Tax Administration Division may allow a claim for refund for tax paid on any Gasoline destroyed by fire, accident, or acts of God while in the possession of a Distributor.

Section 7. REGISTRATION OF DISTRIBUTOR.

Each person engaged in the business of selling Gasoline on the Pueblo as a Distributor shall register with the Tax Administration Division.

Section 8. AMENDMENT.

This Ordinance may be amended by a majority vote of the Tribal Council. The Tax Administration Division shall notify taxpayers of any amendment.

CERTIFICATION

We, the undersigned, as Governor of the Pueblo of Isleta and President of the Tribal Council of the Pueblo of Isleta, do hereby certify that the foregoing ordinance was passed at a duly called meeting of the Tribal Council of the Pueblo of Isleta, held on the 6th day of July, 1999, with 11 voting for, 0 opposing, and 0 abstaining, said ordinance.

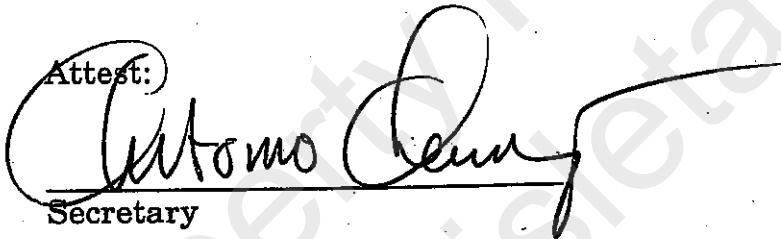


Alvino Lucero
Governor



Mike Lente
President

Attest:



Secretary

APPROVED:

Superintendent
Bureau of Indian Affairs
Southern Pueblos Agency