

PUEBLO OF ISLETA P.O. BOX 1290 ISLETA, NM 87022

NOTICE

December 22, 2023

Pueblo of Isleta Design/Construction Materials and Services Tax

Pursuant to Pueblo of Isleta Tribal Council Resolution 2023-075 and 2023-093, and codified within Title 4, Chapter 6 of the Pueblo of Isleta Law & Order Code; effective January 1st, 2024, a 6.4% tax shall be applied to all Design/Construction Materials and Services transactions performed within the exterior boundaries of the Pueblo of Isleta.

Design/Construction materials include any personal property that is intended to become an ingredient or component part of a construction project. *Design/Construction services* include any service directly contracted for or billed to a specific construction project, including design, architecture, drafting, surveying, engineering, environmental and structural testing, security sanitation and services required to comply with governmental construction-related requirements. It does <u>not</u> include general business services, such as legal or accounting services, equipment maintenance or real estate sales commissions.

All vendors, contractors, and consultants providing such goods or services are required to register with the Pueblo of Isleta Treasurer's Office to obtain a Pueblo of Isleta Tax Identification Number. The Vendor Registration Form must be submitted to <u>POITax@isletapueblo.com</u> by January 31, 2024 to receive a tax identification number by March 31, 2024.

Vendors will be required to submit quarterly reports and pay all applicable design/construction taxes to the Pueblo of Isleta Treasury Department by the 25th of the month following each quarter end. Vendors are responsible for reporting and paying this tax and shall do so using the forms provided by the Pueblo of Isleta Treasury Department.

The required Design/Construction Tax Return Form will be forthcoming. If you have any questions regarding this tax, please contact <u>POITax@isletapueblo.com</u>.

Respectfully,

Patty Elliott

Patty Elliott Treasurer