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SENATE BILL 17

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

William P. Soules

FOR THE INDIAN AFFAIRS COMMITTEE

AN ACT

RELATING TO TRIBAL COOPERATIVE AGREEMENTS; ALLOWING THE STATE TO ENTER INTO COOPERATIVE AGREEMENTS WITH THE FORT SILL APACHE TRIBE.

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

SECTION 1. A new section of the Taxation and Revenue Department Act, Section 9-11-12.3 NMSA 1978, is enacted to read:

"9-11-12.3. [NEW MATERIAL] COOPERATIVE AGREEMENTS WITH FORT SILL APACHE TRIBE.--

A. The secretary may enter into cooperative agreements with the Fort Sill Apache Tribe for the exchange of information and the reciprocal, joint or common enforcement, administration, collection, remittance and audit of tax revenues of the party jurisdictions.

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

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1 B. Money collected by the department on behalf of
2 the Fort Sill Apache Tribe in accordance with an agreement
3 entered into pursuant to this section is not money of this
4 state and shall be collected and disbursed in accordance with
5 the terms of the agreement, notwithstanding any other provision
6 of law.

7 C. The secretary is empowered to promulgate such
8 rules and to establish such procedures as the secretary deems
9 appropriate for the collection and disbursement of funds due
10 the Fort Sill Apache Tribe and for the receipt of money
11 collected by the Fort Sill Apache Tribe for the account of this
12 state under the terms of a cooperative agreement entered into
13 under the authority of this section, including procedures for
14 identification of taxpayers or transactions that are subject
15 only to the taxing authority of the Fort Sill Apache Tribe,
16 taxpayers or transactions that are subject only to the taxing
17 authority of this state and taxpayers or transactions that are
18 subject to the taxing authority of both party jurisdictions.

19 D. Nothing in an agreement entered into pursuant to
20 this section shall be construed as authorizing this state or
21 the Fort Sill Apache Tribe to tax persons or transactions that
22 federal law prohibits that government from taxing, or as
23 authorizing a state or tribal court to assert jurisdiction over
24 persons who are not otherwise subject to that court's
25 jurisdiction or as affecting any issue of the respective civil

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1 or criminal jurisdictions of this state or the Fort Sill Apache
2 Tribe. Nothing in an agreement entered into pursuant to this
3 section shall be construed as an assertion or an admission by
4 either this state or the Fort Sill Apache Tribe that the taxes
5 of one have precedence over the taxes of the other when the
6 person or transaction is subject to the taxing authority of
7 both governments. An agreement entered into pursuant to this
8 section shall be construed solely as an agreement between the
9 two party governments and shall not alter or affect the
10 government-to-government relations between this state and any
11 other Indian nation, tribe or pueblo."

12 SECTION 2. EFFECTIVE DATE.--The effective date of the
13 provisions of this act is July 1, 2015.