

Subpart V Taxation

V-1 Definitions

As used in this Ordinance, the following definitions will apply:

- (a) “Assessment date” means each January 1st.
- (b) “Business” means an activity engaged in for the purpose of direct or indirect benefit, gain, or advantage.
- (c) “Buying” or “selling” means any transfer of property for consideration or any performance of service for consideration.
- (d) “Commission” means the Pueblo of Pojoaque Tax Commission.
- (e) “Council” means the Pueblo of Pojoaque Tribal Council.
- (f) “Director” means the Tax Director of the Pueblo of Pojoaque.
- (g) “Gross receipts” means the total amount of money or value of other consideration received from selling property within the exterior boundaries of the Pueblo of Pojoaque; from leasing property employed within the exterior boundaries of the Pueblo of Pojoaque, including but not limited to leasing of spaces for placement of mobile homes; from performing services within the exterior boundaries of the Pueblo of Pojoaque; and includes any receipts from sales of tangible property handled on consignment. Gross receipts excludes cash discounts allowed and taken, and excludes any gross receipts or sales tax imposed by the State of New Mexico or its political subdivisions, provided that such entity provides for a reciprocal exclusion for gross receipts taxes imposed by the Pueblo of Pojoaque.
- (h) “Indian” means an individual who is a member, either enrolled or eligible for enrollment, of any Indian tribe recognized by the United States, or an organization composed exclusively of such individuals and organized under the laws of the Pueblo of Pojoaque.
- (i) “Manufacture” means combine or process components or materials to increase their value for sale in the ordinary course of business, but does not include construction.
- (j) “Owner” means any person who owns or enjoys a possessory interest, whether of the whole interest or less than whole.
- (k) “Person” means any natural individual, company, partnership, firm, joint venture, association, club, corporation, estate, trust, or other entity of any kind.
- (l) “Possessory interest” means the property rights within Tribal boundaries, whether obtained by a lease, right-of-way, easement, permit, other agreement, or occupancy (whether authorized or not).

(m)“Taxpayer” means a person who pays a tax, who is subject to and liable for a tax, or who has property that has been assessed for taxation purposes.

(n) “Utility” means any business or service that is engaged in regularly supplying some commodity or service of public consequence. Without limiting the generality of the foregoing, “utility” shall specifically include any business or service involving facilities relating to railroads, gas lines, telephone lines, cable television or other telecommunication lines, telegraph lines, electrical transmission lines, and water lines.

(o) “Cooperative Agreement” means any agreement entered into by the Commission on behalf of the Pueblo and the New Mexico Department of Taxation and Revenue pursuant to New Mexico law and this Tax Ordinance, providing for the administration of gross receipts taxes imposed by the State and the Pueblo on taxpayers situated within the exterior boundaries of the Pueblo, the equalization of gross receipts tax rates as to such taxpayers, and the sharing of gross receipts tax revenues derived from such taxpayers, and for other purposes.

(p) The term “the State” means the State of New Mexico.

V-2 Tax Commission Organization

(a) Creation of Commission. There is hereby created the Pueblo of Pojoaque Tax Commission, which shall be a governmental agency of the Pueblo of Pojoaque, possessing all of the powers, duties, rights, and functions hereinafter defined and as are now and may be hereinafter conferred by the tax laws of the Pueblo of Pojoaque.

(b) Manner of Appointment; Terms.

1. The Governor of the Pueblo of Pojoaque, with the advice and consent of the Tribal Council of the Pueblo of Pojoaque, shall appoint three (3) persons to serve as members of the Pueblo of Pojoaque Tax Commission, at least two of which shall be members of the Pueblo of Pojoaque.

2. The Governor shall designate staggered terms for the initial Commissioners as follows: One Commissioner shall serve for a term of one year; one Commissioner shall serve for a term of two years; and one Commissioner shall serve for a term of three years. Thereafter, all Commissioners shall serve for terms of three years or until their successors are duly appointed and qualified.

3. The Commission shall annually select a Chairman and a Secretary-Treasurer of the Commission from among its members.

4. Nothing herein shall prevent the Governor or any member of the Tribal Council from serving as a member of the Commission.

(c) Powers of the Commission; Duties; Limitations. The Commission shall have the power and authority in the enforcement of the tax laws of the Pueblo of Pojoaque to:

1. Employ a Tax Director of the Commission.
2. Promulgate such regulations as may be necessary and convenient for the administration of the tax laws of the Pueblo of Pojoaque.
3. Administer oaths, conduct hearings, and, by subpoena, compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer for the purpose of enforcing the tax laws of the Pueblo of Pojoaque.
4. Examine under oath, either orally or in writing, any taxpayer or agents, or any other witness, for the purpose of enforcing the tax laws of the Pueblo of Pojoaque.
5. Hear and resolve appeals by taxpayers from actions of the Tax Director.
6. Recommend to the Council proposed amendments to the tax laws of the Pueblo of Pojoaque.
7. Approve and execute on behalf of the Pueblo any Cooperative Agreement authorized by New Mexico law and this Tax Ordinance.
8. Adjust the rate of the gross receipts tax imposed by this Ordinance, as to any taxpayer, as necessitated by any Cooperative Agreement that is in effect, so as to maintain parity between the rate imposed by this Tax Ordinance and the applicable gross receipts tax rate imposed by the State and the local New Mexico governmental entity having jurisdiction with respect to any such taxpayer.
9. Adopt by regulation such tax credits or other administrative provisions, not already provided by this Ordinance, as may be required by the terms of any Cooperative Agreement that is in effect or by any New Mexico law authorizing such agreements.

V-3 Pueblo of Pojoaque Tax Director

(a) Office of Tax Director Created. There is hereby created the office of the Pueblo of Pojoaque Tax Director (“Director”), possessing all powers, duties, rights, and functions hereinafter defined and as are now or may be hereinafter conferred by the tax laws of the Pueblo of Pojoaque.

(b) Manner of Appointment. The Director will be appointed by the Tax Commission and will serve under the direction of the Commission.

(c) Powers of the Director. The Director is charged with the administration and enforcement of the tax laws of the Pueblo of Pojoaque and, incidental thereto, shall have the power and authority to:

1. Assess, collect, and issue receipts for such taxes as are imposed by Ordinance and bring actions on behalf of the Pueblo in any appropriate court for the collection of tribal taxes, penalties, and interest, and for the enforcement of the tax laws of the Pueblo of Pojoaque.
2. Upon reasonable notice, examine and investigate the places of business, equipment, facilities, tangible personal property, books, records, papers, vouchers, accounts, documents, and financial statements of any taxpayer, or, failing reasonable notice, in accordance with a search warrant issued by a court.
3. Compromise and settle claims arising from the application of the tax laws of the Pueblo of Pojoaque, in cases of legitimate controversy.
4. Prepare and make available to taxpayers, and others, standard forms to carry out the intent of Tribal tax laws and regulations, with the approval of the Commission.
5. Appear in proceedings before the Commission and present witnesses and evidence.
6. Administer oaths, conduct hearings, and, by subpoena, compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer for the purpose of enforcing the tax laws of the Pueblo of Pojoaque.
7. Examine under oath, either orally or in writing, any taxpayer or agents, or any other witness, for the purpose of enforcing the tax laws of the Pueblo of Pojoaque.
8. Prepare such proposed regulations and amendments thereto as may be necessary and convenient for the enforcement of the tax laws of the Pueblo of Pojoaque.
9. Promulgate and enforce written rulings, interpretations, and notices as may be necessary and convenient to enforce the tax laws of the Pueblo of Pojoaque.
10. Exercise all other authority delegated by law, or as may be reasonably necessary in the administration or enforcement of the tax laws of the Pueblo of Pojoaque.
11. Provide to taxpayers, upon request, copies of rules, rulings, and regulations affecting the tax liability of such taxpayers.
12. Hire and fire personnel, incurring the expenses necessary to do so.
13. Consult with the Council on the preparation of a budget for the expenditure of tax revenues.
14. Negotiate with the New Mexico Department of Taxation and Revenue and present to the Commission for approval any form of Cooperative Agreement authorized by New Mexico law and this Tax Ordinance.

V-4 Bookkeeping and Records

(a) Bookkeeping. The Director shall establish and maintain the necessary financial records and books to account for all tax and other monies received using generally accepted accounting standards. Separate books will be maintained for each type of tax imposed.

(b) Taxpayer Records. The Director shall maintain accurate and complete records which reflect all taxes, penalties, and interest levied, due and paid, assessments, notices, and all other official transactions, communications, or actions by the Director, including responses, if any, from taxpayers. Such records shall be subject to audit at any time, upon the direction of the Commission or the Council.

(c) Confidentiality of Taxpayer Record. All records relating to taxpayers shall be confidential and not open to public inspection. A taxpayer will, however, be given access to records relating to his tax liability upon written request.

(d) Offices at Pueblo of Pojoaque. The Office of the Director will be located at the Tribal office building at the Pueblo of Pojoaque, New Mexico. The office will be open during normal working hours, or otherwise as posted, to accept payments, filings, reports, notices, and other communications or materials.

(e) Bonding. The Director must be covered by an adequate fidelity bond and may require that additional employees be covered by a similar bond.

V-5 Promulgation of Regulations

(a) Notice. The Commission may, but is not required to, publish proposed regulations in order to provide interested parties an opportunity to comment. Notice of the proposal will be published and the text made available as described hereinafter. The notice will invite written comments and give a deadline for submission not less than thirty (30) days after the first publication of notice. The Commission may, but is not obligated to, hold a public hearing, at which it will announce the time and place the oral testimony will be heard.

(b) Publication. Publication of a notice requires publication in the legal section of the local newspaper at least once a week for three (3) consecutive weeks and further requires a posting of the notice in the Pueblo of Pojoaque Tribal Office and the Pueblo of Pojoaque Tourist Information Center. The notice shall identify or otherwise describe the terms and conditions of the new regulations.

(c) Effective Date. A regulation will become effective forty-five (45) days after the first publication of notice or on the date otherwise specified therein.

(d) Available for Inspection. A copy of the regulations will be filed and made available for public inspection at the Office of the Director at 2 Petroglyph Circle, Santa Fe, New Mexico 87506.

V-6 Collection Actions

The Director is authorized:

- (a) To bring any necessary actions for the collection of any assessed and unpaid taxes, penalties, or interest and all costs and expenses incurred by the Commission in such collection, including but not limited to attorneys' fees and expenses. Such actions shall be civil in nature, and all penalties and interest shall be in the form of civil damages for non-payment. All other civil remedies provided for in Tribal law shall also be available to the Director.
- (b) To bring any necessary actions, including forfeiture and cancellation of easements, rights-of-way, leases, and other rights against a taxpayer occupying Tribal lands, in order to enforce collection of taxes, penalties, and interest.
- (c) To foreclose any lien imposed on any property for non-payment of taxes.
- (d) To impose upon a non-complying taxpayer the Tax Commission's costs and expenses in enforcing the Ordinance against such taxpayer, including but not limited to attorneys' fees and expenses.

V-7 Formal Conference with Director

- (a) Formal Conference. Any taxpayer may request a Formal Conference with the Director for a matter relating to assessment or valuation. The request must be in writing and must state with particularity the basis of the taxpayer's claim that the action of the Director is erroneous. Such written request must be filed with the Director not later than thirty (30) days from the assessment date (Utilities Tax) or from the date of receipt by taxpayer of an assessment. The Director must provide the taxpayer a Formal Conference within thirty (30) days of the date of the taxpayer's request. The taxpayer will be given not less than five (5) days notice of the time and place of the Formal Conference, and will be afforded the opportunity to present testimony and other evidence and to cross-examine witnesses. Formal rules of evidence will not apply; and the Director may accept such evidence as he finds relevant and credible. The Director will render a final decision, together with directions consistent therewith, not later than twenty (20) days following the conclusion of the Formal Conference.
- (b) Record of Proceedings. The taxpayer will furnish a certified court reporter to make a written record of the Formal Conference, and, if transcribed, a copy of the transcript will be furnished to the Director, all at the expense of the taxpayer.
- (c) Payment Under Protest. A taxpayer objecting to an assessment may avoid the imposition of interest and penalty only by paying the tax due under protest within the prescribed time.
- (d) No Involvement in Administration. Because the Commission will hear appeals by taxpayers from actions of the Tax Director, the Commission may not participate in Formal Conferences or other decisions of the Tax Director unless and until an appeal to the Commission is made.

V-8 Appeal to Commission

(a) Notice of Appeal. In the event a taxpayer is dissatisfied with the Director's decision resulting from the Formal Conference, the taxpayer may file with the Director a written Notice of Appeal to the Commission within ten (10) days following the Director's decision. The Notice of Appeal must state with particularity the basis of the taxpayer's claim that the decision of the Director is erroneous.

(b) Submission of Materials. The taxpayer may submit materials to the Commission, through the Director, within twenty (20) days from the date of the decision of the Director being appealed. The materials may include a record of the Formal Conference proceedings and a brief addressing the taxpayer's points on appeal. Upon receipt of the taxpayer's appeal materials, the Director shall have twenty (20) days within which to file a responsive brief. The Commission may, but is not required to, permit oral argument.

(c) Decision by Commission. The Commission will render a written decision without delay which decision shall be final. A copy of the decision will be delivered to the Director and the taxpayer.

(d) Standard of Review by Commission. The review by the Commission will be limited to the record of the Formal Conference. No new evidence may be submitted, except evidence alleging fraud in the proceedings below. The Commission will review the record and consider all submissions. If the Commission finds that there was substantial compliance by the Director with procedural requirements and that the action by the Director was supported by evidence and justified by law, it shall affirm the Director's decision. If it finds to the contrary, it may remand the matter to the Director, together with directions consistent with its decision.

V-9 Disposition of Tax Revenues; Refunds

(a) Tax Revenues for Public Purposes. All tax monies collected through enforcement of this Ordinance shall be deposited in an account or accounts separate from the General Fund of the Pueblo, and all such tax revenues shall be expended for public purposes only.

(b) Taxes Paid Under Protest. Taxes paid under protest will be deposited in an interest-bearing account separate from the general tax account(s).

(c) Refunds to Taxpayer. If the Director or Commission finds that a taxpayer is entitled to a refund, the Director shall make the refund payment, together with any interest earned thereon.

(d) Overpayments. If it shall appear subsequent to the receipt of tax proceeds by the Tribe that an amount of tax, penalty, or interest has been paid which was not due under the provisions of this Ordinance, whether as a result of a mistake of fact or of law, then such amount shall be credited against any tax due, or to become due, under this Ordinance from the person who made the overpayment, or such amount shall be refunded to such person, provided that a claim for refund shall be filed within three (3) years of the collection of the overpayment or said claim shall be forever barred.

V-10 Failure of Notice

The failure of the Director to mail, or a taxpayer to receive any notice, assessment, bill, or other communication will not affect the taxpayer's liability for a tax.

V-11 Fines and Interest

(a) Fines. Any person who files or furnishes any false information, who fails to file reports or to pay taxes in a timely manner, or who otherwise violates any of the provisions of this Ordinance, whether intentionally or negligently, shall pay a fine of five hundred dollars (\$500) or five percent (5%) of the tax ultimately determined to be due for the period(s) for which the required report was not filed or the required payment not made, whichever is greater, for each such act in addition to any other fines or penalties prescribed by law.

(b) Interest. All taxes, fees, or other charges not paid when due shall bear interest from the date such taxes, fees, or charges become due until the date paid. Annual rates of interest shall be established in regulations. Interest shall be imposed on any unpaid amount of tax from the date the payment was due, without regard to any extension of time or stay of payment, to the date payment is received. Interest at a lesser rate shall be paid on any overpayment of tax from the date the payment was made to the date the overpayment is refunded.

V-12 Sovereign Immunity

Nothing herein shall be construed to waive, or otherwise deprive the Director or the Commission, or any Commission members, employees, or agents, of the rights and protection afforded by the sovereign immunity of the Pueblo of Pojoaque.

V-13 Confidentiality

No employee or former employee of the Pueblo shall reveal to any individual, other than another employee of the Pueblo, any information contained in the return of any taxpayer made pursuant to this Ordinance or any other information about any taxpayer acquired as a result of his or her employment by the Pueblo except:

(a) To authorized representatives of an Indian nation, Tribe or Pueblo, the territory of which is located wholly or partially within New Mexico, pursuant to the terms of a reciprocal agreement entered into with the Indian nation, Tribe or Pueblo for the exchange of such information for tax purposes only; provided that the Indian nation, Tribe, or Pueblo has enacted a confidentiality law similar to this subsection;

(b) To an authorized representative of the State of New Mexico, provided that the State has entered into a written agreement with the Pueblo to use the information for tax purposes only and that the State has enacted a confidentiality law similar to this subsection;

(c) To a representative of the United States Treasury pursuant to the terms of a reciprocal agreement entered into with the federal government for exchange of such information;

- (d) To the Tribal Court, a state court, or a federal court:
1. In response to an order thereof in an action relating to taxes in which the Director is a party and in which the information sought is material to the inquiry; or
 2. In any action in which the Director is attempting to enforce this Ordinance or to collect a tax or in any matter in which the taxpayer has put his or her own liability for taxes at issue.
- (e) To the taxpayer or to the taxpayer's authorized representative; provided, however, that nothing in this paragraph shall be construed to require any employee to testify in a judicial proceeding except as provided hereinabove;
- (f) Information obtained through the administration of any law not subject to administration and enforcement under this Ordinance to the extent that release of such information is not otherwise prohibited by law;
- (g) In such manner that the information revealed is not identified as applicable to any individual taxpayer;
- (h) To a purchaser of a business, the amount and basis of any unpaid assessment of tax for which the purchaser's seller is liable;
- (i) To the Bureau of Indian Affairs for use in audits of rentals, royalties, fees, and other payments due to the Pueblo under land sale, land lease, or other land use contracts, if the Bureau of Indian Affairs agrees in writing that its employees shall be subject to the provisions of this Ordinance regarding confidentiality of information;
- (j) The Director shall furnish, upon request by the child support enforcement bureau of any jurisdiction, the last known address with date of all names certified to the Director as being absent parents of children receiving public financial assistance; if the child support enforcement bureau agrees in writing that its personnel will use such information only for the purpose of enforcing the support liability of such absent parents and shall not use the information or disclose it for any other purpose; and
- (k) The Director shall answer all inquiries concerning whether a person is or is not a registered taxpayer.

V-14 Utility Tax

- (a) **Imposition.** There is hereby imposed and levied a basic ad valorem tax upon every possessory interest in utilities within the exterior boundaries of the Pueblo of Pojoaque. The tax is imposed and levied as of January 1, 1989. All owners of possessory interests in utilities within the exterior boundaries of the Pueblo of Pojoaque as of the assessment date each calendar year shall be liable for this tax.
- (b) **Rate.** The tax rate shall be established by regulation. Until another rate is established, the tax rate shall be seven percent (7%).

- (c) Utility Tax. The tax imposed by this Section shall be referred to as the “Utility Tax.”
- (d) Incidence of Tax. The incidence of the tax imposed by this Section shall be upon the owner of the possessory interest being taxed.
- (e) Reporting Requirements. Each owner of a possessory interest in utilities shall file a report with the Director on or before May 1 of each year. This report shall contain the following:
1. A description of the location of the possessory interest;
 2. A description of any improvements and additions thereon;
 3. A list of any related equipment kept within the exterior boundaries of the Pueblo;
and
 4. An itemized statement of the values of items 1, 2, and 3 above.
- (f) Forms. The Director will provide forms for the use of the owner in complying with the reporting requirement.

V-15 Utility Tax – Valuation; Assessment and Payment; Extensions

- (a) The value of a possessory interest shall be determined as provided in the Instructions for Reporting and Paying the Pueblo of Pojoaque Utility Tax, or by any method subsequently adopted by the Commission and approved by the Council.
- (b) Liability. Owners of possessory interests in utilities shall be liable for the taxes, penalties, and interest assessed.
- (c) Annual Assessment. Possessory interests in utilities shall be taxed annually as of the assessment date.
- (d) Lien. Taxes assessed shall be a lien against the possessory interest in favor of the Pueblo of Pojoaque. Such lien shall arise as of the assessment date, without notice or demand, and shall be prior and superior to all other liens and encumbrances upon the property.
- (e) Lien Filing. Any tax or penalty due from a taxpayer shall be a lien in favor of the Pueblo of Pojoaque upon all property or rights to property, whether real or personal, belonging to the taxpayer, and upon any funds held to the credit of the taxpayer by the Bureau of Indian Affairs. In order to preserve the lien against subsequent mortgage purchasers, or judgment creditors, for value and without notice of the lien, the Director may file with the Pueblo of Pojoaque Tribal Court, with the Superintendent of the Northern Pueblos Agency, and with any other court or governmental entity charged with the duty of maintaining lien records a notice of said lien in such form as he shall elect. The Director shall prepare and keep a register of such liens, including but not limited to the name of each taxpayer, date of notice, and time received, amount, and when satisfied. A duplicate register may be maintained at the Northern Pueblos Agency.

(f) Distress Warrant. After notice of a lien has been filed as provided hereinabove, the Director may apply to the Pueblo of Pojoaque Tribal Court for a distress warrant which may direct the Pueblo of Pojoaque to collect the tax by seizure and sale of personal property of the taxpayer in accordance with the procedures provided for by the laws of the State of New Mexico. The tax so collected shall be remitted to the Director, but the Pueblo of Pojoaque Tribal Police shall be permitted to collect from the taxpayer and retain the compensation allowed under the laws of New Mexico. After such notice is filed, the Director is also authorized to apply to the Bureau of Indian affairs for the payment of the amount due, or such lesser amount as may be held to the credit of such party by the Bureau of Indian Affairs.

(g) Satisfaction. Upon payment of the tax and penalty, the Treasurer shall file with the Pueblo of Pojoaque Tribal Court, the Superintendent of the Northern Pueblos Agency, and any other applicable court or governmental entity, a satisfaction that shall be filed and recorded on the register(s) provided for hereinabove.

(h) Director's Authority. The Director shall have authority to assess unassessed possessory interests as of the date on which they should have been assessed and to redetermine incorrect or erroneous assessments.

(i) Extensions. An owner may request an extension of time within which to file a report or pay taxes. The request must be made to the Director in writing by the due date for the report or payment. The extension of time may be granted at the discretion of the Director.

V-16 Utility Tax – Utility Delivery

No possessory interest that consists of a utility delivery or distribution facility or line which serves the Pueblo of Pojoaque facilities or Tribal Members exclusively shall be subject to the Utility Tax.

V-17 Utility Tax – Designation of Individual

Each owner must designate and provide to the Director the mailing address of a natural person for the purpose of notice and service of process.

V-18 Gross Receipts Tax

(a) Imposition; Rate. For the privilege of engaging in business, a Gross Receipts Tax is hereby imposed on any person engaging in business within the exterior boundaries of the Pueblo of Pojoaque, the rate of which shall be equal to the total rate of Gross Receipts Tax that is imposed on such person under New Mexico law, including any applicable local option portion (or that which would be imposed if such a person were subject to such a tax). The Commission shall have the authority to adjust the tax rate imposed by the State and its political subdivisions as to each taxpayer. The current rate of the Gross Receipts Tax is eight point three percent (8.3%).

(b) Name of Tax. The tax imposed by this Chapter shall be referred to as the “Gross Receipts Tax.”

(c) Incidence of Tax. The incidence of the tax imposed by this Chapter shall be on the seller of goods or services.

(d) Effective Date. The Gross Receipts Tax is effective upon execution of a Cooperative Agreement with the State pursuant to 1978 N.M.S.A. Section 9-11-12.

(e) Payment Due Date. The taxes imposed by this Chapter are to be paid on or before the twenty-fifth day of the month following the end of each calendar month in which the taxable event occurs. All non-exempt entities must file reports timely, without regard to liability for a tax. The computation of gross receipts on an annual basis will not be cumulative; tax liability for each month will be determined and imposed separately.

(f) Exemptions. Exempted from the Gross Receipts Tax are certain receipts and uses as follows:

1. Receipts of the Pueblo of Pojoaque;
2. Receipts of the United States of America and any agency thereof;
3. Receipts of the State of New Mexico and any political subdivision thereof;
4. Receipts from selling gasoline, special fuel, and ethanol blended fuel;
5. Receipts of employees from wages, salaries, commissions, or any other form of remuneration for personal services;
6. Receipts from the isolated or occasional sale or leasing of property or services by a person not regularly engaged in selling or leasing such;
7. Receipts of a minister or of a religious organization, which organization has been granted an exemption from Federal Income Tax; and
8. Receipts that are not subject to taxation by the State pursuant to Section 3.2.4.9 N.M.A.C.

(g) Tax Credits. If on a taxable transaction taking place on Tribal land a Gross Receipts, sales or similar tax has been levied by the State and by the Pueblo, the taxpayer is entitled to a credit against the Pueblo's tax equal to the lesser of twenty-five percent (25%) of the tax imposed by the Pueblo on the receipts from the transaction or twenty-five percent (25%) of the tax revenue produced by the sum of the rate of tax imposed pursuant to the Gross Receipts and Compensating Tax Act and the total of the rates of the local option gross receipts taxes imposed on the receipts from the same transaction.

(h) Forbearance as to Certain Taxpayers. The Pueblo agrees that as long as a Cooperative Agreement, as defined in this Tax Ordinance, remains in effect, it will forbear from applying any tax imposed by this Chapter to non-Indian owned land within the exterior boundaries of the Pueblo.

V-19 Gasoline Tax

(a) Imposition; Rate. For providing needed governmental services at the level necessary to support the increasing population and business operations on the Pueblo of Pojoaque, a Gasoline Tax of seventeen cents (\$0.17) per gallon of gasoline purchased or received for retail sale within the exterior boundaries of the Pueblo of Pojoaque is hereby instituted.

(b) Name of Tax. The Tax imposed by this Chapter shall be entitled "Gasoline Tax."

(c) Effective Date. The Gasoline Tax was instituted on June 19, 1997 and became effective on October 1, 1997. The tax was amended on June 18, 1999.

V-20 Lodger's Tax

(a) Imposition; Rate. For providing needed governmental services at the level necessary to support the increasing population and business operations on the Pueblo of Pojoaque, a Lodger's Tax of six percent (6%) is hereby instituted.

(b) Name of Tax. The Tax imposed by this Chapter shall be entitled "Lodger's Tax."

(c) Effective Date. The Lodger's Tax was instituted on June 19, 1997 and became effective on October 1, 1997.

V-21 Cigarette Tax

(a) Imposition; Rate. For providing needed governmental services at the level necessary to support the increasing population and business operations on the Pueblo of Pojoaque, a Cigarette Tax of ninety cents (\$0.90) per package of cigarettes purchased within the exterior boundaries of the Pueblo of Pojoaque is hereby instituted.

(b) Name of Tax. The Tax imposed by this Chapter shall be entitled "Cigarette Tax."

(c) Effective Date. The Cigarette Tax was instituted on June 19, 1997 and became effective on October 1, 1997.

V-22 Liquor Excise Tax

Repealed on October 3, 2006.