



PUEBLO OF POJOAQUE

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TAX COMMISSION
2 PETROGLYPH CIRCLE
SANTA FE, NEW MEXICO 87506
(505) 455-4500 FAX (505) 455-4560

June 21, 2018

Dear Gaming Vendors:

In April of this year, the Pueblo of Pojoaque's Tax Commission and the New Mexico Taxation and Revenue Department entered into the 2018 Amended and Restated Cooperative Agreement ("2018 Amended Agreement") regarding the administration and collection of gross receipts taxes on the Pueblo. The 2018 Amended Agreement shifts the responsibility from the State to the Pueblo to administer and collect Class I Gross Receipts Taxes.

Class 1 Receipts are receipts of a person other than a Pueblo of Pojoaque Entity that are (a) reportable to a location on Pueblo of Pojoaque Land, (b) are derived from the sale of goods or services to a Pueblo of Pojoaque Entity, and (c) are documented by the taxpayer to be exempt from the State Tax as provided by NMAC 3.2.4.7 and NMAC 3.2.4.9. Class 1 Receipts are not subject to state taxation but are subject to the Pueblo's Tax. The Pueblo's 7.125% Gaming Device Receipts Tax applies to Class I Receipts including, but not limited to, purchased and leased gaming machines, purchased and leased software, replacement parts, conversions, wide area progressive, participation game leasing fees, etc.

As a result of the 2018 Amended Agreement, beginning July 1, 2018, you are now responsible for directly reporting and remitting the Gaming Device Receipts Tax to the Pueblo's Tax Commission instead of to the State of New Mexico. Attached is the Pueblo's Gaming Device Receipts Class 1 Tax Return. Please complete this form and submit it with the tax payment to the Pueblo of Pojoaque's Tax Commission on or before the 15th day of the month following the month in which the taxable event occurs.

Additionally, please feel free to contact me if you would like additional information or if I can be of assistance in any way.

Sincerely,

A handwritten signature in black ink, appearing to read "Margarita Montoya".

Margarita Montoya
Tax Director