



PUEBLO OF POJOAQUE

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Notice of Gaming Device Receipts Tax Payment and Reporting Obligations for Class I Receipts within the Pueblo of Pojoaque

Effective July 1, 2018

For the privilege of engaging in business on the Pueblo of Pojoaque, an excise tax on the gross receipts of gaming devices, known as the Gaming Device Receipts Tax, is imposed on any person engaging in business involving, but not limited to, purchased and leased gaming machines, purchased and leased software, replacement parts, conversions, wide area progressive, participation game leasing fees, etc., within the exterior boundaries of the Pueblo of Pojoaque.

Reporting

All persons engaging in such business within the exterior boundaries of the Pueblo of Pojoaque are required to:

- Obtain a Pueblo of Pojoaque Tax ID number from the Pueblo of Pojoaque Tax Commission Director. (Note: No fee is assessed to obtain a Pueblo of Pojoaque Tax ID number.)
- Complete and submit a *Pueblo of Pojoaque Tax Commission Gaming Device Receipts Class I Tax Return* on or before the 15th day of the month following the month in which the taxable event occurs along with the tax payment.

Reporting Obligations

Business transactions involving Gaming Devices are subject to the Pueblo's Class 1 Gross Receipts Tax.

*Class I Gross Receipts*¹ received by any person engaging in business within the exterior boundaries of the Pueblo of Pojoaque on or after July 1, 2018, shall be reported **directly** to the Pueblo of Pojoaque Tax Commission in accordance with the *2018 Amended and Restated Cooperative Agreement between New Mexico Taxation and Revenue Department and Pueblo Of Pojoaque Tax Commission* ("2018 Amended Cooperative Agreement").

¹ 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 I Gross Receipts received by any person engaging in business within the exterior boundaries of the Pueblo of Pojoaque will no longer report these receipts using the New Mexico Taxation and Revenue Department (“NMTRD”) Combined Reporting System (“CRS”).

All required forms, instructions, and applicable laws and regulations for filing *Pueblo of Pojoaque Tax Commission Gaming Device Receipts Class 1 Tax Returns* with the Pueblo of Pojoaque Tax Commission will be sent out by request.

Jurisdiction

Within the Pueblo of Pojoaque, there is one Class 1 tax location code and one tax rate the Pueblo abides by and is published by the NMTRD biannually. ***Class I Gross Receipts*** shall be reported and paid directly to the Pueblo using the Class 1 rate established for the Pueblo of Pojoaque location. The Pueblo’s Class 1 tax rate is currently 7.125%, however, this is subject to revision every 6 months by the State of New Mexico.

Non-Pueblo of Pojoaque Entities engaging in business transactions with other Non-Pueblo of Pojoaque Entities within the exterior boundaries of the Pueblo of Pojoaque shall report, file, and pay their ***Class II Gross Receipts***² with the NMTRD using the CRS reporting system (See the NMTRD Website for more information regarding filing Class II Gross Receipts using the CRS reporting system).

Frequently Asked Questions

What transactions are subject to the Pueblo’s Gross Receipts Tax?

At this time, all business transactions involving gaming devices which include, but are not limited to, purchased and leased gaming machines, purchased and leased software, replacement parts, conversions, wide area progressive, participation game leasing fees, etc., on the Pueblo of Pojoaque or on Pueblo of Pojoaque trust lands are subject to the Class 1 Gaming Device Receipts Tax. If a business has an office off the Pueblo, but sells related goods or services on the Pueblo, that transaction is subject to the Gaming Device Receipts Tax.

Are sales to the Pueblo, its entities, its members, or Pueblo Member owned businesses subject to the State Gross Receipts Tax?

Federal Law expressly preempts and bars the imposition of state gross receipts tax on sales and leases of tangible personal property and services to a tribe or tribal member within the exterior boundaries of a federally recognized Tribal Reservation. For a comprehensive look at the regulation governing transactions with “Indian Tribes” see Section 3.2.4.9 NMAC of the New Mexico Selected Taxation and Revenue Laws and Regulations.

How are taxes collected?

² Receipts of a person other than a Pueblo of Pojoaque Entity that are (1) reportable to a location on Pueblo of Pojoaque Land, (2) and are not Class 1 Receipts

Class I Gross Receipts received after July 1, 2018, shall be reported and filed directly with the Pueblo of Pojoaque Tax Commission, along with payment, in accordance *2018 Amended Cooperative Agreement*.

- *Gaming Device Receipts Class I Tax Returns* and payments can be mailed to :

Pueblo of Pojoaque Tax Commission
Attn: Margarita Montoya, Tax Director
2 Petroglyph Circle
Santa Fe, NM 87506

If you would like to pay your taxes electronically, please contact the Tax Director at (505) 455-4532 or by e-mail at mmontoya@pojoaque.org.

Class II Gross Receipts shall be filed with the NMTRD, along with payment, using the CRS reporting system. (See the NMTRD Website at <http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx> for more information regarding filing Class II Gross Receipts using the CRS reporting system).

What tax rate do I use when reporting my Class I Gross Receipts?

When filing a *Pueblo of Pojoaque Gaming Device Receipts Class I Tax Return*, a taxpayer must use the rate of the location within which the taxable transaction occurred. The *Gross Receipts Tax Rate Schedule* is published by the NMTRD biannually.

Do I have to register my business with the Pueblo?

Yes. All persons engaging in business within the exterior boundaries must register with the Pueblo of Pojoaque Tax Commission (See “Reporting” above). If you fail to register your business with the proper Pueblo of Pojoaque agencies or authorities, fines may be assessed and you may be escorted off the Pueblo of Pojoaque until you are in compliance.

If you have any further questions concerning your obligations as a taxpayer, you may contact the Tax Director at the above referenced phone number or e-mail address.