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The Treasurer

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PUEBLO OF LAGUNA

Ordinance No. 100 -10

Re: Amending Pueblo of Laguna Gross Receipts Tax

27th At a duly called meeting of the Pueblo of Laguna Council (“Pueblo Council”) held on the day of April 2010, the following Ordinance was adopted:

WHEREAS, the Pueblo Council is the governing body of the Pueblo of Laguna (“Pueblo”), a federally recognized sovereign Indian tribe; and

WHEREAS, the Constitution of the Pueblo of Laguna (1984) Art. IV, Sections 2(e) and (f) specifically authorizes the Pueblo Council to establish ordinances and levy and collect taxes on persons or entities engaged in activity on the lands of the Pueblo; and

WHEREAS, the Pueblo has established a gross receipts tax adopted by Ordinance 200-99; and

WHEREAS, the Pueblo Council has determined that it is in the best interest of the Pueblo to amend the Gross Receipts Tax to track provisions of the state gross receipts tax code.

NOW THEREFORE BE IT RESOLVED THAT THE FOLLOWING AMENDMENTS TO THE PUEBLO OF LAGUNA GROSS RECEIPTS TAX SECTIONS ORIGINALLY ADOPTED BY ORDINANCE 200-99 ARE HEREBY ADOPTED:

1. At section a(ii) insert the following definition in proper alphabetical order:

“Commercial Construction means the following work and services undertaken for a commercial or governmental entity:

- (a) the building, altering, repairing or demolishing in the ordinary course of business any:
 - (i) road, highway, bridge, parking area or related project;
 - (ii) building, stadium or other structure;
 - (iii) airport, subway or similar facility;
 - (iv) park, trail, athletic field, golf course or similar facility;
 - (v) dam, reservoir, canal, ditch or similar facility;
 - (vi) sewerage or water treatment facility, power generating plant, pump station, natural gas compressing station, gas processing plant, coal gasification plant, refinery, distillery or similar facility;
 - (vii) sewerage, water, gas or other pipeline;

- (viii) transmission line;
- (ix) radio, television or other tower;
- (x) water, oil or other storage tank;
- (xi) shaft, tunnel or other mining appurtenance;
- (xii) microwave station or similar facility;
- (xiii) retaining wall, wall, fence, gate or similar structure; or
- (xiv) similar work;
- (b) the leveling or clearing of land;
- (c) the excavating of earth;
- (d) the drilling of wells of any type, including seismograph shot holes or core drilling; or
- (e) similar work; and
- (f) includes Construction Material, which is tangible personal property that becomes or is intended to become an ingredient or component part of a construction project.

“Commercial construction” does not include work done or services undertaken by or at the direction of the villages or services exempt under section a(vi)(11) hereof.

2. At section a(vi)(3) insert the following underlined clause in the section: “Sales, except commercial construction sales, to or by the Pueblo, its governmental entities and political subdivisions, and Pueblo-owned enterprises or businesses.”
3. At section a(vi)insert a new subsection (12) Sales to the villages, including commercial construction.

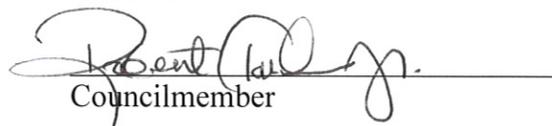
BE IT FURTHER RESOLVED THAT this amendment shall take effect on January 1, 2011 and apply to all activity ongoing on that date and thereafter.

BE IT FURTHER RESOLVED THAT the Tax Division shall conduct a two year review of the implementation of the amendment and provide Council with a report on its impact on tax revenues and any negative impacts or concerns regarding the amendment.

ATTEST:



Pueblo Secretary


Governor
Councilmember
Councilmember

CERTIFICATION

The foregoing Ordinance was enacted by the Council of the Pueblo of Laguna on the 27 day of April, 2010, by a vote of 12 for, 7 oppose, at a duly called meeting at which a quorum of the Pueblo Council was present.



Governor

ATTEST:


Pueblo Secretary