



PUEBLO OF LAGUNA
P.O. Box 194
LAGUNA, NEW MEXICO 87026



Office of:
The Governor
The Secretary
The Treasurer

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ORDINANCE OF THE PUEBLO COUNCIL

Ordinance No. 200-10

Re: Amendment No. 1 to Cigarette Tax Ordinance No. 200-10

WHEREAS, the Pueblo of Laguna is a federally-recognized Indian Tribe organized pursuant to the Indian Reorganization Act of 1934; and

WHEREAS, the authority to levy and collect taxes on persons and entities engaged in activity on Pueblo lands is vested in the Pueblo Council by Article IV, Section 2(f) of the Pueblo Constitution; and

WHEREAS, on May 18, 2010 the Pueblo Council adopted Ordinance No. 200-10 enacting the Pueblo of Laguna Cigarette Tax Ordinance; and

WHEREAS, the New Mexico Taxation and Revenue Department has reviewed Ordinance No. 200-10 to determine whether it is a "qualifying tribal cigarette tax" as defined by NMSA 1978, §7-12-2(K) (2010), and has requested one technical amendment to §6-6-4 of the Ordinance; and

WHEREAS, the Pueblo Council has determined that the requested amendment does not change the intent of the Ordinance as enacted and simply clarifies that intent.

NOW THEREFORE BE IT ORDAINED BY THE PUEBLO COUNCIL OF THE PUEBLO OF LAGUNA, that effective July 1, 2010, Ordinance No. 200-10 is amended by adding the following text to §6-6-4 (new text is double-underlined):

Section 6-6-4. Exemptions.

The following sales of cigarettes are exempt from the cigarette tax imposed by this chapter:

- A. sales within the Reservation for resale within the territory of an Indian tribe, pueblo or nation other than the Pueblo of Laguna, provided that (1) the sale must be to a person licensed by that other Indian tribe, pueblo or nation to sell cigarettes within its territory, and (2) the sale of the cigarettes on the land of the other Indian tribe, pueblo or nation must be subject to a qualifying tribal cigarette tax, as defined by § 7-12-2(K) NMSA 1978 as amended

PUEBLO OF LAGUNA

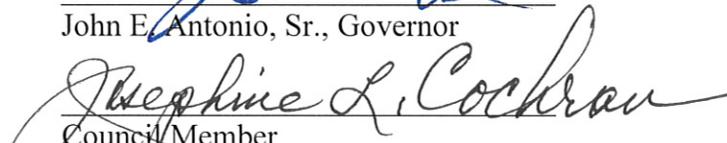
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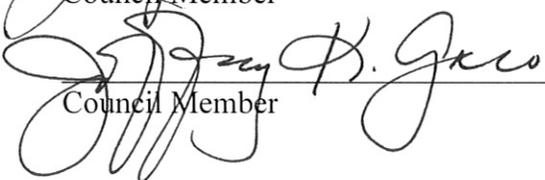
by Laws of New Mexico, 2010, 2nd Special Session, Chapter 5,
imposed by that Indian tribe, pueblo or nation.



John E. Antonio, Sr., Governor



Council Member



Council Member

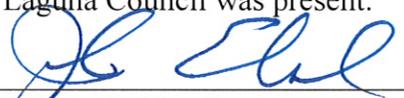
ATTEST:



Pueblo Secretary

CERTIFICATION

The foregoing ordinance was enacted by the Pueblo of Laguna Council on the 8th day of June, 2010, by a vote of 18 for, 1 opposed, abstaining, at a duly called meeting at which a quorum of the Pueblo of Laguna Council was present.



John E. Antonio, Sr., Governor

ATTEST:



Pueblo Secretary