



Tax Administration Division

P.O. Box 194 Laguna, NM 87026 - (505) 552-6654

Pueblo of Laguna Gross Receipts Tax FAQ's

➤ What is the Pueblo of Laguna Gross Receipts Tax?

The Pueblo of Laguna Gross Receipts Tax is an excise tax that is imposed upon the receipts generated from the sale of goods and services by businesses engaged in business within the Pueblo of Laguna Reservation for the purpose of raising public money to assist the Pueblo in offsetting the necessary and ordinary expenses of providing governmental services and programs to all persons within the Pueblo of Laguna Reservation.

Some examples of those programs and services are:

- Community Health and Wellness
- Police
- Fire and Rescue
- Social Services

➤ What is the Gross Receipts Tax Rate?

The Pueblo's gross receipts tax rate is determined by the county within which a business transaction occurs. The Pueblo of Laguna Reservation covers four (4) New Mexico counties: Bernalillo, Cibola, Sandoval, and Valencia. Each county has its own tax rate as indicated in the table below:

County (aka Tax District)	Tax Rate (%)
Bernalillo	6.2500
Cibola	6.5625
Sandoval	6.2500
Valencia	6.8750

Rates are subject to change

➤ How much tax will I be charged?

The amount of tax that will be charged on any purchase of goods and services will vary depending on the location those goods and services are purchased.

For Example:

If you purchase an item that costs \$5.00 within the Pueblo of Laguna Reservation, Cibola County Tax District, a tax rate of 6.5625% will be applied to that sale. As a result the final purchase price of that item would equal the cost of the item plus the tax as illustrated below:

Cost of Item	\$5.00
Tax Rate Applied (Cibola County Tax Rate)	6.5625%
Tax due on purchase	¢0.31
Total due from customer	\$5.31

➤ What will be taxed?

The receipts from the sale of the following items are subject to the gross receipts tax:
(Please note, the following does not comprise a full listing of all items that are taxable)



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- All items purchased at convenience stores associated with gas stations
(i.e. Superette, Paguete Mart)
 - Cokes, chips, pickles, coffee, candy, etc. (Also all prepared meals at the snack bar)
- Prepared meals in restaurant or eating facility (i.e. all casino snack bars, the Great American Diner, Dairy Queen, etc.) Note: The only exception to this is the Market Place Grill/Deli inside the Casa Blanca grocery store.
- Lodging and Lodging services
(i.e. Route66 Hotel, DEC RV Park)