



## Tax Administration Division

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

# Public Notice

**Effective July 1, 2016, Pursuant to P.O.L.C. Title VI, Chapter 3** (Adopted June 29, 1999); for the privilege of engaging in business on the Reservation, an excise tax on gross receipts, to be known as the Pueblo Gross Receipts Tax, is hereby imposed on any person engaging in business within the exterior boundaries of the Pueblo of Laguna Reservation at the following rates:

County Tax District	Effective GRT Rate (January 1, 2016 - June 30, 2016)
Bernalillo County	6.2500%
Cibola County	6.5625%
Sandoval County	6.2500%
Valencia County	6.8750%

Rates subject to change

At a duly called meeting of the Pueblo of Laguna Council held on March 5, 2016, Council adopted the following Resolutions:

**Resolution No. 29-16** authorizing full implementation of the Pueblo Gross Receipts Tax, effective July 1, 2016, rescinding all previous verbal instructions, restrictions, and suspensions ordered by Council regarding the full implementation of the Pueblo Gross Receipts Tax.

**Resolution No. 30-16** adopting P.O.L.C. Title VI, Chapter 3, Section 6-3-6 exemption letter "S", which states that the receipts from following transactions are exempt from the tax imposed by this chapter: "Sales or leases of tangible personal property and the performance of services, other than commercial construction services, by Qualified Tribal Member Owned Businesses"

Also adopted by Resolution No. 30-16, the definition of a Qualified Tribal Member Owned Business, under Chapter 1, Section 6-1-2 Definitions, which states: "Any Business that is one-hundred percent (100%) owned by a regular enrolled member, or members, of the Pueblo of Laguna, which is licensed to conduct business within the Pueblo of Laguna Reservation, and is registered with the Pueblo of Laguna Tax Administration Division."