

New Mexico



Compacts Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes OTP

Yes *Blank* No -- Not Applicable/Addressed

Tribal Compacts – 2015

Overview of State Laws

Compacts specific to tobacco sales?	
Compacts take precedence over existing state laws governing area?	
Limits to which tribes are authorized to compact with state?	<input checked="" type="checkbox"/>

State requires/suggests specific provisions within tobacco compacts? Yes No N/A

Suggested or Required Compact Provisions

Stamping Requirements	
Recordkeeping	
Purchases Must Be Made From Licensed or Authorized Parties	
Duration or Length Of Contract	
Tax Rate	
Distribution of Funds	
Waiver of Sovereign Immunity	
Tax or Fee-Generated Revenue Sharing/Collection	<input checked="" type="checkbox"/>
Enforcement	<input checked="" type="checkbox"/>
Amount of Refund for Taxes Paid by Tribal Consumers	
Minimum Selling Price	

Duration of Compact: N/A | **State Tobacco Tax Rate for Non-Compacting Tribes:** \$0.0375/cigarette (20 or 25 pack)

Tribal Sales – 2015

Tax-Exempt Status Limited To:

Specific, Listed Tribes	
Federally-Recognized Tribes	✓
Qualified/Authorized Tribes	
State-Recognized Tribes	

Tobacco sales laws directed at specific tribes?

Yes No N/A

If yes, which tribes? N/A

Which Types of Tobacco Require Stamps?

All Products Sold On Tribal Land	✓
Those Sold To Tribes Without Agreements	
Those Sold To Nonmembers	
Those Sold To Other Parties Not Otherwise Tax-Exempt	
None/Silent	

Tax-Exempt Tribes Identified by State:

- N/A

Stamp Types Required for Tribal Sales:

State Excise Stamp	✓
Stamp Specific to Tribe	
Generic Tribal Stamp	✓
Generic Agreement Stamp	
Generic Exemption Stamp	
Silent As to Stamp Type	

Tribal Taxation – 2015

How State Regulates Taxation of Tobacco Sold on Tribal Land:

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	
State Tax Waived If Tribal Tax Is Same or Greater	✓*
State Limits Tribal Access to Tax-Exempt Products (Quota)	
State Requires Tax Pre-Payment	

* State excise tax waived where tribe imposes a qualifying tax rate of \$.0375/pack

State Requires Pre-Payment of Taxes on: All Products Excess of Quota None Other

Other: N/A

State Utilizes Coupon System to Implement Quota: Yes No N/A