

Cippy CrazyHorse
Governor



Andrew Quintana
Treasurer

J. Leroy Arquero
Lt. Governor

RECEIVED

DEC 19 2006

DFA
OFFICE OF THE SECRETARY

P.O. Box 70
255 Cochiti Street
Cochiti Pueblo, NM 87072-0070
PH# (505) 465-2244 FAX# (505) 465-1135

TRIBAL RESOLUTION 2006-11

**JOINT POWERS AGREEMENT BETWEEN
THE PUEBLO de COCHITI
AND
THE NEW MEXICO TAXATION AND REVENUE DEPARTMENT**

This Agreement is entered into by and between the Pueblo de Cochiti, a federally-recognized Indian tribe ("Tribe") and the New Mexico Taxation and Revenue Department ("Department"), pursuant to the laws of the Tribe and the New Mexico Joint Powers Agreements Act, NMSA 1978 §§ 11-1-1 thru 11-1-7 and the Tax Administration Act, NMSA 1978, § 7-1-8. The purpose of this document is to facilitate the assessment and enforcement of taxes on gasoline and receipts from the sale of gasoline imposed by the State of New Mexico and the Tribe.

WHEREAS, the Tribe and the State of New Mexico are sovereign governments within the United States, and each exercises inherent and independent authority as a sovereign, including the authority to impose taxes within its territory; and

WHEREAS, the Tribe and the Department voluntarily enter into this Agreement in order to show respect for, to enhance, and to defend the legitimate sovereign authority of the Tribe and of the State of New Mexico relating to taxation of gasoline; and

WHEREAS, the Tribe imposes a tax on gasoline sold within the Tribe's boundaries; and

WHEREAS, in accordance with the laws of the State of New Mexico, gasoline sold within the Tribe's boundaries is, under certain circumstances, not subject to the State gasoline tax; and

WHEREAS, both the Tribe and the State have a strong interest in preventing any person or business from unlawfully avoiding or evading taxes imposed by the Tribe and/or the State; and

WHEREAS, the Tribe lacks jurisdiction over certain persons located outside its territory and the State lacks jurisdiction over certain persons located within the Tribe's territory, and these limitations on jurisdiction could be exploited by third parties to unlawfully evade the collection of applicable Tribal or State taxes; and

WHEREAS, the Tribe and the State both have laws in place protecting the confidentiality of information contained in tax returns or otherwise provided by taxpayers, that precludes the disclosure of such information except for purposes related to the administration of the tax laws of each entity; and

WHEREAS, the parties recognize that the confidential sharing of information between them, strictly for purposes related to the administration of their respective tax laws, is a proper use of such information, and will result in the mutual benefit of the parties by helping to insure the proper enforcement of the tax laws of each government and the proper accounting for gasoline that is sold within the Tribe's territory or State territory.

NOW, THEREFORE, the parties hereto hereby agree as follows:

1. Upon written request by an authorized representative of either party, the other party will disclose information in its possession or under its control pertaining to the existing or potential tax liability of any specific taxpayer under tribal or state law, including copies of tax returns, return histories and any other documents received from the taxpayer or generated by the party's tax administration agency in the course of activity related to that taxpayer; provided, however, that legal memoranda or opinions concerning the taxpayer and that are intended for the internal use of the party's Tax Administration Office need not be disclosed under this Agreement unless any such document has become a public record or unless such disclosure is authorized by the Governor of the Tribe or the Secretary of the Department, and in any event, any such disclosure of such legal memoranda or opinion pursuant to this Agreement is not intended to constitute a waiver of any attorney/client privilege or other privilege attached to such document. Nothing in this agreement shall be construed to make non-public any document required to be open to public inspection by the New Mexico Inspection of Public Records Act.

2. On written request by an authorized representative of either party, the other party will disclose audit reports, source document and audit work papers relative to gasoline taxes owed by a taxpayer. The parties agree that upon request of either party, employees of the Tax Administration agencies of each party may work together in joint audits with respect to any taxpayer regarding gasoline taxes, provided that each party shall bear the cost of its own employee's participation in such joint tax audits, and each party agrees to comply with the confidentiality laws of the other with respect to such joint audits.

3. The disclosure by one party to the other of documents or other information under the terms of this Agreement shall not constitute a waiver of the confidentiality of such documents, and each party agrees to maintain such confidentiality and not to disclose any such documents or information outside of the Tax Administration Office of that party, without the express written consent of the other party. The provisions of this paragraph shall survive termination of this Agreement.

4. The parties agree that in any legal proceeding involving a challenge to a tax assessment or other matter arising out of the application of the gross receipts or gasoline tax laws of a party to the sale of gasoline, the other party will permit its employees having personal knowledge of or expertise in the matters at issue in such proceeding to testify on behalf of the other party.

5. Agreement as to Liabilities: Neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this agreement.

6. Modification to this document may only be in writing.

7. If any provision of this JPA shall be held void or invalid, the remaining provisions shall nevertheless be valid, effective, and binding.

8. No part of this agreement shall be considered a waiver of the Tribe's or the State's sovereign immunity.

9. This Agreement shall be effective as of the date of signature by the last party if signature is required, and shall remain in force until either party gives written notice that it intends to terminate the Agreement, provided however that such termination shall be given no less than 30 days prior to the effective date of termination. Upon notice of termination being given by either party, the parties shall work cooperatively to return documents and property belonging to the other party.

10. Each party to this Agreement shall designate in writing the names, positions, and contact information of the individuals who are authorized to request and to provide information pursuant to the terms of this Agreement, and shall notify and update the other party of such written designation.

11. Any written notices and designations to be given pursuant to terms of this Agreement shall be delivered to the following addresses:

If to the Tribe: Governor
Pueblo de Cochiti
P.O. Box 70
Cochiti Pueblo, NM 87072

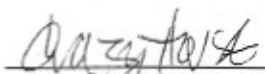
and

Pueblo de Cochiti
Attention: Tribal Treasurer
P.O. Box 70
Cochiti Pueblo, NM 87072

If to the Department: Secretary of Taxation and Revenue
New Mexico Taxation and Revenue
Department
P.O. Box 630
Santa Fe, NM 87504-0630.

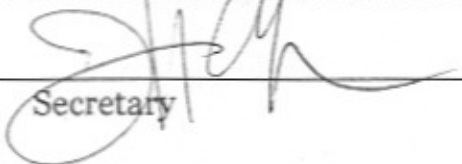
12. This Agreement constitutes the entirety of the agreement between the parties, and shall not be changed except by a writing executed by the parties and approved as required by applicable law.

PUEBLO de COCHITI

By: 
Governor Cippy CrazyHorse

11/22/06
Date

**NEW MEXICO TAXATION
AND REVENUE DEPARTMENT**

By: 
Secretary

12/6/06
Date

NEW MEXICO DEPARTMENT
OF FINANCE ADMINISTRATION

By: _____



SK
12/22/08

12/22/08
_____ Date

Cippy CrazyHorse
Governor

J. Leroy Arquero
Lt. Governor



Andrew Quintana
Treasurer

P.O. Box 70
255 Cochiti Street
Cochiti Pueblo, NM 87072-0070
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PUEBLO de COCHITI TRIBAL COUNCIL

RESOLUTION No. 2006-09

At a duly called meeting of the Tribal Council of the Pueblo de Cochiti on October 24, 2006, the following resolution was adopted:

WHEREAS the Pueblo de Cochiti ("Pueblo") is a federally recognized Indian Tribe; and

WHEREAS the Pueblo de Cochiti Tribal Council ("Tribal Council") is the governing body for the Pueblo and has governmental authority over all activities occurring within the exterior boundaries of the Cochiti Pueblo Grant and adjacent Cochiti reservation lands; and

WHEREAS the Tribal Council in exercise of its sovereign authority has enacted a Tribal Gasoline Tax on gasoline sold within its tribal lands; and

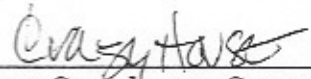
WHEREAS the tribal gasoline tax provides an important stream of tax revenue to the Pueblo; and

WHEREAS the Tribal Council has reviewed the proposed Joint Powers Agreement between the Pueblo de Cochiti and the New Mexico Taxation and Revenue Department which will allow the reciprocal sharing of information between the Pueblo and State on gasoline taxation matters; and

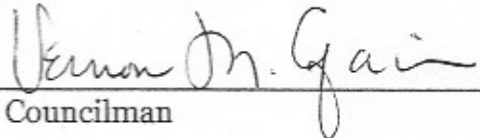
WHEREAS the Tribal Council believes it to be in the best interests of the Pueblo to enter into such a Joint Powers Agreement in order to protect and promote the sovereign taxing authority of the Pueblo and to prevent tax evasion and fraud relating to taxation of gasoline; and

NOW THEREFORE BE IT RESOLVED that the Pueblo de Cochiti Tribal Council hereby approves the Joint Powers Agreement Between the Pueblo de Cochiti and the New Mexico Taxation and Revenue Department in the form and substance of the attached Agreement document.

BE IT FURTHER RESOLVED that the Governor and Legal Counsel are authorized to take all actions necessary to all actions as may be necessary or appropriate to carry out the intent and purpose of the foregoing authorization and this resolution.



Cippy Crazyhorse, Governor



Councilman



Councilman

ATTEST:



Andy Quintana, Tribal Treasurer