

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

**IN THE MATTER OF THE COMMISSION'S  
RULEMAKING PROCEEDING  
CONCERNING COLLECTION  
OF NON-FEDERAL TAXES  
FROM NATIVE AMERICANS  
AND TRIBAL ENTITIES  
ON PUEBLOS, RESERVATIONS  
AND TRIBAL LANDS BY UTILITIES  
AND TELECOMMUNICATIONS CARRIERS.**

Case No. 08-00023-UT

ORDER CLOSING DOCKET

**THIS MATTER** comes before the New Mexico Public Regulation Commission (the "Commission") on its own motion. Whereupon, the Commission,

**FINDS AND CONCLUDES:**

1. On January 31, 2008, the Commission issued an **Order Opening Investigation** opening this proceeding for the purpose of investigating the collection of non-federal taxes, including state, county and local taxes, by utilities and telecommunications carriers from Native Americans residing on Pueblos, reservations, and Tribal lands and from Tribal entities."

2. On February 14, 2008, the Commission issued an **Order of Clarification** stating the Commission's intent to conduct a preliminary factual investigation as a baseline for commencing a rulemaking intended to fashion "an appropriate, prospective solution designed to correct any inappropriate collection of non-federal taxes that may be associated with telecommunications and utility services that are jurisdictional to this Commission."

3. Upon due inquiry, in consultation with and input from various participants, including Tribes, Pueblos, Tribal entities, and utilities, the Commission now concludes the New Mexico

Taxation and Revenue Department (“NMT&R”) is the most appropriate state agency to deal effectively with the subject matter of this proposed rulemaking and the public interest is best served by deferring to NMT&R to adopt standard rules and regulations to address the need to enforce those provisions of state and federal law prohibiting the collection of gross receipt and other non-federal taxes from Indian Tribes, Tribal entities and their members for utility and telecommunications services. This avoids the potential for unnecessary duplication of effort and conflicting and excessive regulation that might otherwise result from parallel proceedings on the same subject matter before two different agencies.

4. The Commission website posting concerning the Native American Tax Exemption should be revised to remove the references to this case; specifically, the links to the November 7, 2008 Presentation, Case 08-00023-UT Draft report, and April 14, 2010 Tribal Utilities Workshop. However, as an aid to the public, the following resources should remain posted on the website, together with a statement referring the public to NMT&R: Tax Exemption Flyer; LEC MAP 8x11; Service Provider Contact List; Non Tribal Service Providers known as of January 2010 to provide services Tribal Lands; Sales of Utilities on Indian Territory [TRD-FYI-205].

**IT IS THEREFORE ORDERED:**

A. This Docket is closed.

B. The current Commission website posting concerning the Native American Tax Exemption should be revised to remove the references to this docket; specifically, the links to the November 7, 2008 Presentation, Case 08-00023-UT Draft report, and April 14, 2010 Tribal Utilities Workshop.

C. Links to the following resources should remain posted on the website posting concerning the Native American Tax Exemption as an aid to the public, together with a statement referring the public to NMT&R: Tax Exemption Flyer; LEC MAP 8x11; Service Provider Contact List; Non Tribal Service Providers known as of January 2010 to provide services Tribal Lands; Sales of Utilities on Indian Territory [TRD-FYI-205].

D. This Order is effective immediately.

ISSUED under the Seal of the Commission at Santa Fe, New Mexico, this 13<sup>th</sup> day of  
December, 2012.

NEW MEXICO PUBLIC REGULATION COMMISSION



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FROM NATIVE AMERICANS AND TRIBAL )  
ENTITIES ON PUEBLOS, RESERVATIONS, )  
AND TRIBAL LANDS BY UTILITIES AND )  
TELECOMMUNICATIONS CARRIERS )  
)**

Case No. 08-00023-UT

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Order Closing Docket adopted December 13, 2012, was sent on December 17, 2012 by electronic mail or by regular mail to the individuals listed below.

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Dated this 17<sup>th</sup> day of November, 2012.

**NEW MEXICO PUBLIC REGULATION COMMISSION**

  
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Ana C. Kippenbrock, Paralegal