

Media Contact: Charlie Moore
Charlie.Moore@state.nm.us
(505) 670-5406

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State, pueblos enter cooperative agreements on cannabis
Pojoaque, Picuris will administer their own taxes

SANTA FE—The Pueblos of Pojoaque and Picuris and the state Taxation and Revenue Department have signed intergovernmental cooperative agreements recognizing the tribes’ authority to administer their own tax programs for cannabis sales on pueblo lands.

The agreements cover pueblo cannabis enterprises operating on pueblo lands. It will be solely up to the pueblos to determine if an entity is a pueblo enterprise.

The state cannabis excise tax, currently 12 percent, does not apply to tribal enterprises operating on tribal lands.

“New Mexico has a strong history of collaborating with tribes to efficiently administer taxes while recognizing tribal sovereignty and the limitations of state authority on tribal lands,” said Taxation and Revenue Secretary Stephanie Schardin Clarke. “This administration is committed to strengthening relationships with tribal governments.”

Both Pojoaque and Picuris also have cooperative agreements on cannabis with the state Regulation and Licensing Department.

“The Pueblo of Pojoaque is very pleased to enter into this cannabis tax agreement and continue and expand our cooperative efforts with the State of New Mexico regarding intergovernmental tax coordination and administration,” said Pojoaque Gov. Jenelle Roybal.

In the past three years, Taxation and Revenue has entered into cooperative agreements on Gross Receipts Taxes (GRT) with the pueblos of Jemez, Zia and Isleta and with the Jicarilla Apache Nation.

It also worked with 14 tribes and pueblos on significant updates to existing GRT cooperative agreements to take into account new laws applying Gross Receipts Tax to internet sales.

Gross Receipts Tax agreements with tribal governments help to prevent double taxation that could stifle economic development.

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The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.

The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.

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