



Santa Clara Pueblo Tax Administration

Doing Business with Santa Clara Pueblo

1. Doing business with the Pueblo of Santa Clara is considered doing business on the Pueblo of Santa Clara. You need to apply for and receive a business license before you start the contract for work.
2. There are a few very restrictive exemptions to the requirement, if you think you qualify for an exemption, please ask.
3. The Class 1 Business License comprises all businesses not related to construction. The application/renewal fee for a Class 1 license is \$50.
4. The Class 2 Business License comprises all construction activities. The application/renewal fee is based upon the value of the contract being executed. Fees range from \$150 to \$5,750.
5. A completed W-9 is required to contract with the Pueblo.
6. All portions of the application or renewal form must be completed.
7. The Tax Administrator has the authority to revoke or suspend a business license or refuse to renew a license for good cause:
 - a) For any material misstatement of fact in an application for a License or License renewal
 - b) For any material misstatement of facts in a record, report, or other document required to be kept and/or filed with the Tax Administrator
 - c) For any violation of a License condition.
 - d) For any violation of this Code or any regulation promulgated hereunder, or any valid order of the Tax Administrator
 - e) For failure to pay any applicable tribal tax in the amount and at the time due.
8. Gross Receipts Tax – are paid to the Pueblo in an amount set by the Pueblo. GRT can be paid directly to the Pueblo or can be paid to the state, using a location code to indicate work done on or with the Pueblo.

Business License Fee Structure

Class 1 Business License Fee: \$50.00

Class 2 Business License Fees

Based on value of the contract

Total Contract Value

\$1 to \$10,000	\$150
\$10,001 to \$25,000	\$225
\$25,001 to \$50,000	\$400
\$50,001 to \$100,000	\$650
\$100,001 to \$500,000	\$1,000
\$500,001 to \$1,000,000	\$3,500
\$1,000,001 and up	\$5,750

Gross Receipts Tax Rates If Paid Directly to The Pueblo

Rio Arriba County 8.6875% 17-903 Location Code
Within Santa Clara Grant

Santa Clara Pueblo 6.6250% 17-901 Location Code
Main Grant Area

Santa Fe County 8.8125% 01-903 Location Code
Espanola/ Santa Clara Grant 1

Santa Clara Pueblo 6.8750% 01-901 Location Code
Santa Fe County four corners area

Gross Receipts Tax Rates If Paid Directly to The State

Rio Arriba County Within Santa Clara Grant	10.6875%	17-903 Location Code
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Santa Clara Pueblo Main Grant Area	8.6250%	17-901 Location Code
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Santa Fe County Espanola/ Santa Clara Grant 1	10.8125%	01-903 Location Code
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Santa Clara Pueblo Santa Fe County four corners area	8.8750%	01-901 Location Code
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Currently developing a process to rebate the 2%. You can avoid the 2% increase by paying the Pueblo directly.

Gross Receipt Taxes (GRT)

These taxes are imposed by the Pueblo, as a requirement of our agreement with the State of New Mexico

Reporting GRT

It is the responsibility of each individual to report their Gross Receipts to the appropriate tax agency by the 25th of the day of the month following the calendar month for which the payment is being made.

GRT Payments *Check one of the boxes to indicate how your business is going to pay GRT.*

Business Name	Name(Print)	Title

____: The Business I represent will pay gross receipts taxes directly to the State of New Mexico using the location code_____, for _____County.

____: The Business I represent will pay gross receipts taxes directly to Santa Clara Pueblo using the location code_____, for _____County. We understand our GRT payments are due on or before the 25th of each month by close of business 4:00 p.m.

Email Address: _____

SIGNATURE DATE

TAX REPRESENTATIVE DATE