

TITLE 3: TAXATION
CHAPTER 12: HIGHWAY USE TAXES AND FEES
PART 1: GENERAL PROVISIONS

3.12.1.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[9/14/96; 3.12.1.1 NMAC - Rn, 3 NMAC 12.1.1, 11/15/01]

3.12.1.2 SCOPE: This part applies to (1) all registrants, owners and operators of motor vehicles with a declared gross weight of 12,000 pounds or more if the motor vehicles are used or intended to be used on New Mexico highways, whether or not the motor vehicles are registered with New Mexico and (2) all persons transporting motor vehicles in New Mexico if the person is either engaged in the business of transporting motor vehicles or is delivering the motor vehicle to its purchaser.
[9/14/96; 3.12.1.2 NMAC - Rn, 3 NMAC 12.1.2, 11/15/01]

3.12.1.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[9/14/96; 3.12.1.3 NMAC - Rn, 3 NMAC 12.1.3, 11/15/01]

3.12.1.4 DURATION: Permanent.
[9/14/96; 3.12.1.4 NMAC - Rn, 3 NMAC 12.1.4, 11/15/01]

3.12.1.5 EFFECTIVE DATE: 9/14/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[9/14/96; 3.12.1.5 NMAC - Rn & A, 3 NMAC 12.1.5, 11/15/01]

3.12.1.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Weight Distance Tax Act, Trip Tax Act and Caravan Tax.
[9/14/96; 3.12.1.6 NMAC - Rn, 3 NMAC 12.1.6, 11/15/01]

3.12.1.7 DEFINITIONS: [Reserved.]
[9/14/96; 3.12.1.7 NMAC - Rn, 3 NMAC 12.1.7, 11/15/01]

3.12.1.8 CITATION OF STATUTES: Unless otherwise stated, all citations of statutes within Chapter 3.12 NMAC are to the New Mexico Statutes Annotated, 1978 (NMSA 1978).
[9/14/96; 3.12.1.8 NMAC - Rn & A, 3 NMAC 12.1.8, 11/15/01]

3.12.1.9 LEASE OPERATORS:

A. Any person named on a validly-issued tax identification card is responsible for maintaining all records which demonstrate that any and all highway use taxes and fees incurred by the operation of registered vehicles on New Mexico highways have been paid.

B. When a vehicle is leased and there is no validly-issued tax identification card for it, the following persons shall be held ultimately responsible for demonstrating that all applicable fees and taxes have been paid. In the event that such payment cannot be demonstrated, these same persons shall be held financially responsible for payment of all unpaid fees and taxes due, and the vehicle may be detained until such payment has been made.

(1) If the commercial motor carrier vehicle is owned by a company which is in the business of vehicle rental or leasing and the vehicle is leased to customers without a driver, the vehicle owner (lessor) is financially responsible.

(2) If the commercial motor carrier vehicle is owned by an owner/operator and both the owner/operator (lessor) and the vehicle falls under the employment or control and custody of the lessee, the lessee is financially responsible.

[2/1/93, 4/30/97; 3.12.1.9 NMAC - Rn, 3 NMAC 12.1.9, 11/15/01]

HISTORY OF 3.12.1 NMAC:

Pre-NMAC History: [RESERVED]

NMAC History:

3 NMAC 12.1, Highway Use Taxes and Fees - General Provisions, filed 9/3/96.

3.12.1 NMAC, Highway Use Taxes and Fees - General Provisions, filed 11/1/01.