

**TITLE 3: TAXATION**  
**CHAPTER 12: HIGHWAY USE TAXES AND FEES**  
**PART 5: EXEMPTION FROM TAX**

**3.12.5.1 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; 3.12.5.1 NMAC - Rn, 3 NMAC 12.5.1, 11/15/01]

**3.12.5.2 SCOPE:** This part applies to all registrants, owners and operators of motor vehicles with a declared gross weight of 26,000 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.  
[9/14/96; 3.12.5.2 NMAC - Rn, 3 NMAC 12.5.2, 11/15/01]

**3.12.5.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[9/14/96; 3.12.5.3 NMAC - Rn, 3 NMAC 12.5.3, 11/15/01]

**3.12.5.4 DURATION:** Permanent.  
[9/14/96; 3.12.5.4 NMAC - Rn, 3 NMAC 12.5.4, 11/15/01]

**3.12.5.5 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; 3.12.5.5 NMAC - Rn & A, 3 NMAC 12.5.5, 11/15/01]

**3.12.5.6 OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Weight Distance Tax Act.  
[9/14/96; 3.12.5.6 NMAC - Rn, 3 NMAC 12.5.6, 11/15/01]

**3.12.5.7 DEFINITIONS:** [Reserved.]  
[9/14/96; 3.12.5.7 NMAC - Rn, 3 NMAC 12.5.7, 11/15/01]

**3.12.5.8 REGISTRATION OF SCHOOL BUSES REQUIRED:** Only those school buses registered under the provisions of Section 66-6-12 NMSA 1978, those buses used exclusively for the transportation of agricultural laborers registered under the provisions of Section 66-6-8 NMSA 1978, and those buses operated by religious or nonprofit charitable organizations registered under the provisions of Section 66-6-5 NMSA 1978 are exempt from the imposition of the weight distance tax under Section 7-15A-5 NMSA 1978.  
[9/20/93, 9/14/96; 3.12.5.8 NMAC - Rn & A, 3 NMAC 12.5.8, 11/15/01]

**3.12.5.9 OFF HIGHWAY USE NOT SUBJECT TO TAX:**

A. Any registrant, owner or operator of a motor vehicle who does not use that motor vehicle on the highways of this state, in whole or in part, is not subject to the tax imposed by Section 7-15A-3 NMSA 1978 to the extent that the motor vehicle is not operated on the highways of this state.

B. For the purposes of section 3.12.5.9 NMAC, "highways of this state" include those roads, highways, thoroughfares, streets and other ways generally open to the use of the public as a matter of right for the purpose of motor vehicle travel, regardless of whether it is temporarily closed for the purpose of construction, reconstruction, maintenance or repair, if the road, highway, thoroughfare, street or other way is or was constructed, reconstructed, maintained or repaired with the use of any federal, state or local government or Indian nation, tribe or pueblo government funding.

C. Any road, highway, thoroughfare, street or other way is not a "highway of this state" if it is or was constructed, reconstructed, maintained or repaired solely with private funds.  
[9/20/93, 9/14/96; 3.12.5.9 NMAC - Rn & A, 3 NMAC 12.5.9, 11/15/01]

**HISTORY 3.12.5 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: TRD Rule WD-93, Regulations Pertaining to the Weight Distance Tax Act, Section 7-15A-1 to 7-15A-11 NMSA 1978, filed 9/20/93.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 12.5, Exemption From Tax, filed 9/3/96.

3.12.5 NMAC, Exemption From Tax, filed 11/1/01.