

**TITLE 3: TAXATION**  
**CHAPTER 12: HIGHWAY USE TAXES AND FEES**  
**PART 6: TAX RATE FOR MOTOR VEHICLE OTHER THAN BUSES - REDUCTION OF RATE FOR ONE-WAY HAULS**

**3.12.6.1 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; 3.12.6.1 NMAC - Rn, 3 NMAC 12.6.1, 11/15/01]

**3.12.6.2 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; 3.12.6.2 NMAC - Rn, 3 NMAC 12.6.2, 11/15/01]

**3.12.6.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[9/14/96; 3.12.6.3 NMAC - Rn, 3 NMAC 12.6.3, 11/15/01]

**3.12.6.4 DURATION:** Permanent.  
[9/14/96; 3.12.6.4 NMAC - Rn, 3 NMAC 12.6.4, 11/15/01]

**3.12.6.5 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; 3.12.6.5 NMAC - Rn & A, 3 NMAC 12.6.5, 11/15/01]

**3.12.6.6 OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Weight Distance Tax Act.  
[9/14/96; 3.12.6.6 NMAC - Rn, 3 NMAC 12.6.6, 11/15/01]

**3.12.6.7 DEFINITIONS:** For the purposes of this part (3.12.6 NMAC):  
A. "empty miles" means the number of miles traveled on New Mexico roads when the vehicle or vehicle combination is transporting no load whatsoever;  
B. "loaded miles" means the number of miles traveled on New Mexico roads when the vehicle or vehicle combination is transporting any load, regardless of whether a fee is charged for the transportation; and  
C. "one-way hauler" means a vehicle described in Subsection B of 7-15A-6 NMSA 1978.  
[9/20/93, 9/14/96; 3.12.6.7 NMAC - Rn & A, 3 NMAC 12.6.7, 11/15/01]

**3.12.6.8 QUALIFICATION AS ONE-WAY HAULER:**  
A. At the time that a vehicle is registered or reregistered under the provisions of the Motor Vehicle Code, the registrant, owner or operator of the vehicle may identify the vehicle as a one-way hauler if the registrant, owner or operator reasonably believes it will be qualified during that registration year for the rate reduction provided by Subsection B of Section 7-15A-6 NMSA 1978.  
B. Only those vehicles that the registrant, owner or operator can reasonably expect at the time of registration or reregistration to travel forty-five percent (45%) or more of all miles traveled in New Mexico to be traveled empty of all load may be qualified as one-way haul vehicles.  
C. Identification of a specific vehicle at the time of registration or reregistration as being qualified for the rate reduction provided by Subsection B of Section 7-15A-6 NMSA 1978 does not entitle the registrant, owner or operator of the vehicle to use the rate reduction in any reporting period that the vehicle does not travel forty-five percent (45%) or more of all New Mexico miles traveled empty of all load.  
[9/20/93, 9/14/96; 3.12.6.8 NMAC - Rn & A, 3 NMAC 12.6.8, 11/15/01]

**3.12.6.9 DISQUALIFICATION AS ONE-WAY HAULER:**  
A. If any registrant, owner or operator has identified one or more vehicles as one-way haulers for a registration year, and during that year any identified vehicle does not qualify for the rate reduction provided by Subsection B of Section 7-15A-6 NMSA 1978 for at least three (3) reporting periods during the registration period, that registrant, owner or operator may not identify that vehicle as a one-way hauler for the subsequent registration

year.

B. If a vehicle is disqualified as a one-way hauler under the provisions of section 3.12.6.9 NMAC for any registration year, but does travel at least forty-five percent (45%) of all miles traveled in New Mexico are empty miles, the registrant, owner or operator may file an amended return or returns and claim for refund for the difference between the tax paid and the tax that would have been paid had the vehicle been qualified for the reduced rates provided by Subsection B of Section 7-15A-6 NMSA 1978.

[9/20/93, 9/14/96; 3.12.6.9 NMAC - Rn & A, 3 NMAC 12.6.9, 11/15/01]

**3.12.6.10 ONE-WAY HAULERS - REPORTING REQUIREMENTS:**

A. For each one-way hauler, the total number of empty miles in New Mexico and the total number of loaded miles traveled in New Mexico shall be reported to the department on a quarterly basis on forms supplied by the department, unless the taxpayer has qualified for annual reporting under Section 7-15A-9 NMSA 1978.

B. For each reporting period during the registration year, tax shall be due at the rates specified in Subsection A of 7-15A-6 NMSA 1978, and not the reduced rates specified in Subsection B of 7-15A-6 NMSA 1978, for each vehicle whose reported percentage of empty miles traveled on New Mexico roads is less than forty-five percent (45%).

[9/20/93, 9/14/96; 3.12.6.10 NMAC - Rn & A, 3 NMAC 12.6.10, 11/15/01]

**3.12.6.11 ONE-WAY HAULERS - REQUIRED RECORDS:** One-way haulers shall maintain the following records on a reporting period basis. All records shall be referenced by vehicle unit number:

A. Vehicle trip mileage records for each vehicle operated in New Mexico. The mileage records shall reflect the total empty miles and the total loaded miles traveled on New Mexico roads. Accurate trip mileage records indicating empty and loaded miles may include:

- (1) accurate map mileage for each trip;
- (2) hubometer or odometer readings; or
- (3) vehicle-specific log books.

B. Vehicle itineraries including the origin and destination point of each trip, and the routes taken.

[9/20/93, 9/14/96; 3.12.6.11 NMAC - Rn, 3 NMAC 12.6.11, 11/15/01]

**HISTORY 3.12.6 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 12.6, Tax Rate for Motor Vehicle Other than Buses - Reduction of Rate for One-Way Hauls, filed 9/3/96.

3.12.6 NMAC, Tax Rate for Motor Vehicle Other than Buses - Reduction of Rate for One-Way Hauls, filed 11/1/01.