

TITLE 3: TAXATION
CHAPTER 12: HIGHWAY USE TAXES AND FEES
PART 9: PAYMENT TO DEPARTMENT - RECORDKEEPING REQUIREMENTS

3.12.9.1 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; 3.12.9.1 NMAC - Rn, 3 NMAC 12.9.1, 11/15/01]

3.12.9.2 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; 3.12.9.2 NMAC - Rn, 3 NMAC 12.9.2, 11/15/01]

3.12.9.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[9/14/96; 3.12.9.3 NMAC - Rn, 3 NMAC 12.9.3, 11/15/01]

3.12.9.4 DURATION: Permanent.
[9/14/96; 3.12.9.4 NMAC - Rn, 3 NMAC 12.9.4, 11/15/01]

3.12.9.5 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; 3.12.9.5 NMAC - Rn & A, 3 NMAC 12.9.5, 11/15/01]

3.12.9.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Weight Distance Tax Act.
[9/14/96; 3.12.9.6 NMAC - Rn, 3 NMAC 12.9.6, 11/15/01]

3.12.9.7 DEFINITIONS: [Reserved].
[9/14/96; 3.12.9.7 NMAC - Rn, 3 NMAC 12.9.7, 11/15/01]

3.12.9.8 LEASE OPERATIONS:

A. Any person named on a valid tax identification card issued by the department 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 valid tax identification card issued by the department 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.

[9/20/93, 9/14/96; 3.12.9.8 NMAC - Rn, 3 NMAC 12.9.8, 11/15/01]

3.12.9.9 WEIGHT DISTANCE TAX RETURN: The weight distance tax return shall be submitted on forms provided or approved by the department and must be signed by the taxpayer or his authorized agent.
[9/20/93, 9/14/96; 3.12.9.9 NMAC - Rn, 3 NMAC 12.9.9, 11/15/01]

3.12.9.10 DETERMINATION OF TIMELINESS: Determination of timeliness for notices, returns, applications and payments of any tax or fee imposed under the Weight Distance Tax Act will be made in conformance with the requirements of Section 7-1-9 NMSA 1978 and the regulations thereunder.
[9/20/93, 9/14/96; 3.12.9.10 NMAC - Rn & A, 3 NMAC 12.9.10, 11/15/01]

3.12.9.11 CHANGE OF ADDRESS - NOTICES: Taxpayers must inform the department of any change of address. Any notice to a taxpayer is presumed to be effective and binding on that taxpayer when it is sent to the last address shown in the department's records.

[9/20/93, 9/14/96; 3.12.9.11 NMAC - Rn, 3 NMAC 12.9.11, 11/15/01]

HISTORY 3.12.9 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 12.9, Payment to Department - Recordkeeping Requirements, filed 9/3/96.

3.12.9 NMAC, Payment to Department - Recordkeeping Requirements, filed 11/1/01.