

**TITLE 3: TAXATION**  
**CHAPTER 12: HIGHWAY USE TAXES AND FEES**  
**PART 10: ANNUAL FILING FEE**

**3.12.10.1 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; 3.12.10.1 NMAC - Rn, 3 NMAC 12.10.1, 11/15/01]

**3.12.10.2 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; 3.12.10.2 NMAC - Rn, 3 NMAC 12.10.2, 11/15/01]

**3.12.10.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[9/14/96; 3.12.10.3 NMAC - Rn, 3 NMAC 12.10.3, 11/15/01]

**3.12.10.4 DURATION:** Permanent.  
[9/14/96; 3.12.10.4 NMAC - Rn, 3 NMAC 12.10.4, 11/15/01]

**3.12.10.5 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; 3.12.10.5 NMAC - Rn & A, 3 NMAC 12.10.5, 11/15/01]

**3.12.10.6 OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Weight Distance Tax Act.  
[9/14/96; 3.12.10.6 NMAC - Rn, 3 NMAC 12.10.6, 11/15/01]

**3.12.10.7 DEFINITIONS:** [Reserved.]  
[9/14/96; 3.12.10.7 NMAC - Rn, 3 NMAC 12.10.7, 11/15/01]

**3.12.10.8 [RESERVED]**  
[9/20/93, 9/14/96; 3.12.10.8 NMAC - Rn & A, 3 NMAC 12.10.8, 11/15/01, Repealed, 6/15/04]

**3.12.10.9 [RESERVED]**  
[9/20/93, 9/14/96; 3.12.10.9 NMAC - Rn, 3 NMAC 12.10.9, 11/15/01, Repealed, 6/15/04]

**HISTORY 3.12.10 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History of Repealed Material:

3.12.10.8 NMAC, Annual Tax Identification Card to be Issued - Repealed 6/15/04.  
3.12.10.9 NMAC, Lease Operators - Repealed 6/15/04.

NMAC History:

3 NMAC 12.10, Annual Filing Fee, filed 9/3/96.  
3.12.10 NMAC, Annual Filing Fee, filed 11/1/01.