

TITLE 3: TAXATION
CHAPTER 12: HIGHWAY USE TAXES AND FEES
PART 13: CIVIL PENALTIES - FAILURE TO CORRECTLY REPORT

3.12.13.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[3.12.13.1 NMAC - N, 3/15/10]

3.12.13.2 SCOPE: This part applies to all registrants, owners and operators of motor vehicles with a declared gross weight of 26,001 pounds or more if the motor vehicles are used or intended to be used on New Mexico highways, when the motor vehicle is registered with New Mexico.
[3.12.13.2 NMAC - N, 3/15/10]

3.12.13.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[3.12.13.3 NMAC - N, 3/15/10]

3.12.13.4 DURATION: Permanent.
[3.12.13.4 NMAC - N, 3/15/10]

3.12.13.5 EFFECTIVE DATE: 3/15/10, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[3.12.13.5 NMAC - N, 3/15/10]

3.12.13.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Weight Distance Tax Act.
[3.12.13.6 NMAC - N, 3/15/10]

3.12.13.7 DEFINITIONS: [Reserved.]

3.12.13.8 WHEN CIVIL PENALTIES ARE IMPOSED: The civil penalties under Section 7-15A-16 NMSA 1978 will be imposed only in connection with audits conducted by the New Mexico taxation and revenue department showing that a commercial motor carrier has underreported declared gross vehicle weight or miles driven in New Mexico. The types of audits include, but are not limited to, field audits and limited scope audits. Reporting of additional gross vehicle weight or miles driven in New Mexico on amended returns prepared by the taxpayer or taxpayer's representative and managed audits will not be subject to the civil penalties under Section 7-15A-16 NMSA 1978.
[3.12.13.8 NMAC - N, 3/15/10]

HISTORY OF 3.12.13 NMAC: [RESERVED]