

TITLE 3: TAXATION
CHAPTER 12: HIGHWAY USE TAXES AND FEES
PART 100: TRIP TAX - GENERAL PROVISIONS

3.12.100.1 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; 3.12.100.1 NMAC - Rn, 3 NMAC 12.100.1, 11/15/01]

3.12.100.2 SCOPE: This part applies to all registrants, owners and operators of motor vehicles with a declared gross weight of 12,000 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; 3.12.100.2 NMAC - Rn, 3 NMAC 12.100.2, 11/15/01]

3.12.100.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[9/14/96; 3.12.100.3 NMAC - Rn, 3 NMAC 12.100.3, 11/15/01]

3.12.100.4 DURATION: Permanent.
[9/14/96; 3.12.100.4 NMAC - Rn, 3 NMAC 12.100.4, 11/15/01]

3.12.100.5 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; 3.12.100.5 NMAC - Rn & A, 3 NMAC 12.100.5, 11/15/01]

3.12.100.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Trip Tax Act.
[9/14/96; 3.12.100.6 NMAC - Rn, 3 NMAC 12.100.6, 11/15/01]

3.12.100.7 DEFINITIONS: As used in Parts 3.12.100 and 3.12.101 NMAC:
A. "custom harvesting operation" means the temporary provision of agricultural harvesting implements, with or without operators, for consideration to a person engaged in the business of farming or ranching;
B. "foreign-based commercial motor vehicle" means a commercial motor vehicle that is registered and titled in a jurisdiction other than New Mexico;
C. "owner" means the person who holds legal title to the foreign-based commercial motor vehicle;
and
D. "person" means any individual or any other legal entity.
[2/9/95, 9/14/96; 3.12.100.7 NMAC - Rn & A, 3 NMAC 12.100.7, 11/15/01]

3.12.100.8 FEDERALLY LICENSED CUSTOM BROKERS ARE OPERATORS:
A. For the purposes of Section 7-15-3.1 NMSA 1978, a federally licensed customs broker is an operator and may purchase prepaid trip permits for use by any person performing transportation services on behalf of the federally licensed customs broker. Prepaid trip tax permits will be issued in the broker's name.
B. If a prepaid trip tax permit is used by a person other than the broker, the person shall have in his possession a document that explains the relationship between the person and the broker. This document shall be available for inspection by any authorized department employee upon request of that authorized employee.
[2/9/95, 9/14/96; 3.12.100.8 NMAC - Rn & A, 3 NMAC 12.100.8, 11/15/01]

HISTORY 3.12.100 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: TRD Regulation TT 3.1 (C):1, Regulation Pertaining to the Trip Tax Act, Section 7-15-3 NMSA 1978, filed 12/29/89.

TRD Regulation TT-95, Regulation Pertaining to the Trip Tax Act, Article 15, Chapter 15 NMSA 1978, filed 2/9/95.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 12.100, Trip Tax - General Provisions, filed 9/3/96.
3.12.100 NMAC, Trip Tax - General Provisions, filed 11/1/01.