

**TITLE 3: TAXATION**  
**CHAPTER 12: HIGHWAY USE TAXES AND FEES**  
**PART 101: TRIP TAX - PERMITS**

**3.12.101.1 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; 3.12.101.1 NMAC - Rn, 3 NMAC 12.101.1, 11/15/01]

**3.12.101.2 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; 3.12.101.2 NMAC - Rn, 3 NMAC 12.101.2, 11/15/01]

**3.12.101.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[9/14/96; 3.12.101.3 NMAC - Rn, 3 NMAC 12.101.3, 11/15/01]

**3.12.101.4 DURATION:** Permanent.  
[9/14/96; 3.12.101.4 NMAC - Rn, 3 NMAC 12.101.4, 11/15/01]

**3.12.101.5 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; 3.12.101.5 NMAC - Rn & A, 3 NMAC 12.101.5, 11/15/01]

**3.12.101.6 OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Trip Tax Act.  
[9/14/96; 3.12.101.6 NMAC - Rn, 3 NMAC 12.101.6, 11/15/01]

**3.12.101.7 DEFINITIONS:** [Reserved.]  
[9/14/96; 3.12.101.7 NMAC - Rn, 3 NMAC 12.101.7, 11/15/01]

**3.12.101.8 PREPAID TRIP TAX PERMITS - APPLICATION - ISSUANCE OF PERMITS:**

- A. Only registrants, owners or operators of foreign-based commercial motor vehicles may apply for prepaid trip tax permits.
  - B. Prepaid trip tax permits shall be applied for by submitting a completed "prepaid trip tax permit application" form provided by the department or a reproduction of that form. Permits may be applied for in the amount of fifty dollars (\$50.00) and exact multiples thereof. No application shall be approved prior to the applicant's payment of the appropriate permit fee. The department will accept only cashier's checks or other certified funds stated in United States dollars in payment of a prepaid trip tax permit.
  - C. Applicants may apply for more than one prepaid trip tax permit.
  - D. Incomplete applications will not be approved and permits will not be issued. The applicant may complete and re-submit the application or, with respect to any payment made by the applicant with respect to the rejected application, may request either a refund of the fee submitted or application of it to another tax liability owed by the applicant to New Mexico.
  - E. With the receipt of the appropriate fee and a completed application form, the department will issue prepaid trip tax permits to the applicant.
  - F. A prepaid trip tax permit expires six months after the date of issuance.
- [2/9/95, 9/14/96; 3.12.101.8 NMAC - Rn, 3 NMAC 12.101.8, 11/15/01]

**3.12.101.9 PREPAID TRIP TAX PERMITS - CONDITIONS OF USE - VOIDING OF PERMITS:**

- A. Prepaid trip tax permits may be used in any vehicle under the control of the registrant, owner or operator, but may not be used by any person not specifically named on the permit, except as provided 3.12.100.8 NMAC.
- B. The prepaid trip tax permit must be carried in the vehicle. The prepaid trip tax permit must be presented to an authorized department employee on request of the authorized employee.

C. Any violation of the conditions of the prepaid trip tax permit is cause for voiding of the permit in addition to any other penalties provided by law. If a permit is voided because of violation of the conditions of use, any fee balance remaining on the permit is also voided and shall not be refunded.

D. Once the balance of a prepaid trip tax permit is reduced to zero, the permit is void.  
[2/9/95, 9/14/96; 3.12.101.9 NMAC - Rn & A, 3 NMAC 12.101.9, 11/15/01]

**3.12.101.10 PREPAID TRIP TAX PERMITS - GENERAL ADMINISTRATION:**

A. The prepaid trip tax permit may be used to pay the following:

(1) Trip tax computed on the miles to be traveled in New Mexico and the gross vehicle weight or combination gross vehicle weight, in accordance with Subsection B of Section 7-15-3.1 NMSA 1978.

(2) If the vehicle is special fuel powered and has a gross vehicle weight or combination gross vehicle weight of more than 26,000 pounds:

(a) the special fuel permit fee of \$5.00 for each trip; and

(b) the special fuel tax of five cents (.05) for each mile traveled in New Mexico.

B. In order to effectively administer the prepaid trip tax permit program, the permit fees charged against the permit shall be rounded to the nearest whole dollar. If the charge is more than 50 cents, then the amount shall be rounded up; if the charge is 50 cents or less, the amount shall be rounded down.

C. Example: A commercial motor carrier vehicle propelled by special fuel, with a gross vehicle weight of 55,000 pounds has a prepaid trip tax permit. At the New Mexico port of entry, the driver declares an intention to travel 60 miles into New Mexico and then return to the point of origin. The total fees are calculated as follows:

Trip tax (60 miles x 2 x \$.11/mile)	\$ 13.20
Temporary special fuel user permit	5.00
Special fuel excise tax (60 miles x 2 x \$.05/mile)	6.00
Total	\$ 24.20

Total charged against prepaid trip tax permit \$ 24.00

D. Once the balance of a prepaid trip tax permit is reduced to zero, the permit expires and is no longer valid.

[2/9/95, 9/14/96; 3.12.101.10 NMAC - Rn & A, 3 NMAC 12.101.10, 11/15/01]

**3.12.101.11 PREPAID TRIP TAX PERMITS - REFUND POLICY:** Except as provided in 3.12.101.8 NMAC, no refunds will be made for unused prepaid trip tax permit balances, whether the permit is lost, expires or is voided. Unused balances may not be transferred to any other prepaid trip tax permit.

[2/9/95, 9/14/96; 3.12.101.11 NMAC - Rn & A, 3 NMAC 12.101.11, 11/15/01]

**HISTORY 3.12.101 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 12.101, Trip Tax - Permits, filed 9/3/96.

3.12.101 NMAC, Trip Tax - Permits, filed 11/1/01.