

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 1: GASOLINE TAX - GENERAL PROVISIONS

3.16.1.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[8/31/96; 3.16.1.1 NMAC - Rn, 3 NMAC 16.1.1, 6/14/01]

3.16.1.2 SCOPE: This part applies to all persons receiving, selling or dealing in gasoline in New Mexico, including refineries, pipeline terminals, importers and persons registered as distributors, wholesalers or retailers.
[8/31/96; 3.16.1.2 NMAC - Rn, 3 NMAC 16.1.2, 6/14/01]

3.16.1.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[8/31/96; 3.16.1.3 NMAC - Rn, 3 NMAC 16.1.3, 6/14/01]

3.16.1.4 DURATION: Permanent.
[8/31/96; 3.16.1.4 NMAC - Rn, 3 NMAC 16.1.4, 6/14/01]

3.16.1.5 EFFECTIVE DATE: 8/31/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[8/31/96; 3.16.1.5 NMAC - Rn & A, 3 NMAC 16.1.5, 6/14/01]

3.16.1.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gasoline Tax Act.
[8/31/96; 3.16.1.6 NMAC - Rn, 3 NMAC 16.1.6, 6/14/01]

3.16.1.7 DEFINITIONS: For purposes of Part 3.16.1 NMAC and forms and instructions of the department with respect to the Gasoline Tax Act and the taxes imposed by that act on or after July 1, 1999:

- A. "acquired gasoline" means gasoline that comes into the possession of a person but which is not "received" within the meaning of Section 7-13-2.1 NMSA 1978 by that person;
- B. "first receiver" means a refiner, an owner of stored gasoline, a person who for purposes of Subsection C of Section 7-13-2.1 NMSA 1978 blends gasoline with other substances, an owner of gasoline immediately after the gasoline is transported off a tribe's territory or an importer;
- C. "owner of stored gasoline" means the person who owns gasoline stored at a pipeline terminal immediately prior to the loading of the gasoline;
- D. "refiner" means, except for purposes of Section 7-13-8 NMSA 1978, a person who produces, refines, manufactures, blends or compounds gasoline at a refinery or other facility; and
- E. "tax refund gasoline" means gasoline purchased by a person holding a permit issued under Section 7-13-17 NMSA 1978 and used other than in motorboats or vehicles licensed by the motor vehicle division to be operated on the highways of New Mexico, whether such gasoline is dyed or undyed.
[8/31/96, 12/31/97, 9/30/99; 3.16.1.7 NMAC - Rn & A, 3 NMAC 16.1.7, 6/14/01]

3.16.1.8 CITATIONS: Unless otherwise stated, all citations of statutes within Chapter 3.16 NMAC are to the New Mexico Statutes Annotated, 1978 (NMSA 1978).
[8/31/96; 3.16.1.8 NMAC - Rn & A, 3 NMAC 16.1.8, 6/14/01]

HISTORY OF 3.16.1 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: BOR 73-1, Regulations in Effect and Pertaining to the New Mexico Gasoline Tax Act, 1/1/73, filed 1/23/73.
R.D. 7-13-1, Regulations Pertaining to the Gasoline Tax Act, Sections 7-13-1 to 7-13-9, 7-13-11 to 7-13-16 NMSA 1978, 12/8/80, filed 1/5/81.
R.D. Rule No. 7-13-1, Regulation Pertaining to the Gasoline Tax Act, Chapter 7, Article 13 NMSA 1978, Laws of 1983, Chapter 204, filed 6/13/84.
TRD Rule 13-89, Regulations Pertaining to the Gasoline Tax Act, Chapter 7, Article 13 NMSA 1978, filed 12/4/89.
TRD Rule GAS-93, Regulations Pertaining to the Gasoline Tax Act, Chapter 7, Article 13 NMSA 1978, filed

12/13/93.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 16.1, Gasoline Tax - General Provisions, filed 8/19/96.

3.16.1 NMAC, Gasoline Tax - General Provisions, filed 6/1/01.