

**TITLE 3: TAXATION**  
**CHAPTER 16: MOTOR VEHICLE FUEL TAXES**  
**PART 5: GASOLINE TAX - TAX RETURNS AND PAYMENT OF TAX**

**3.16.5.1 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; 3.16.5.1 NMAC - Rn, 3 NMAC 16.5.1, 6/14/01]

**3.16.5.2 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; 3.16.5.2 NMAC - Rn, 3 NMAC 16.5.2, 6/14/01]

**3.16.5.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[8/31/96; 3.16.5.3 NMAC - Rn, 3 NMAC 16.5.3, 6/14/01]

**3.16.5.4 DURATION:** Permanent.  
[8/31/96; 3.16.5.4 NMAC - Rn, 3 NMAC 16.5.4, 6/14/01]

**3.16.5.5 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; 3.16.5.5 NMAC - Rn & A, 3 NMAC 16.5.5, 6/14/01]

**3.16.5.6 OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gasoline Tax Act.  
[8/31/96; 3.16.5.6 NMAC - Rn, 3 NMAC 16.5.6, 6/14/01]

**3.16.5.7 DEFINITIONS:** [Reserved.]  
[8/31/96; 3.16.5.7 NMAC - Rn, 3 NMAC 16.5.7, 6/14/01]

**3.16.5.8 GASOLINE TAX RETURN:** The distributor's gasoline tax report shall be submitted on forms provided or approved by the department and must be signed by the distributor or his authorized agent.  
[1/23/73, 8/31/96; 3.16.5.8 NMAC - Rn, 3 NMAC 16.5.8, 6/14/01]

**3.16.5.9 ETHANOL BLENDED FUEL TAX RETURN:**  
A. Only those distributors engaged in the receipt, production, blending, sale, distribution or transfer of ethanol blended fuel are required to file an ethanol blended fuel tax return. Once a distributor has filed an ethanol blended fuel tax return, the distributor is required to report each month even though no transactions occurred during a given month. If the distributor anticipates no further ethanol blended fuel transactions, the distributor may cease filing monthly returns provided the distributor has received written permission from the department.  
B. The distributor's ethanol blended fuel tax report shall be submitted on forms provided or approved by the department and be signed by the distributor or authorized agent.  
[1/5/81, 8/31/96; 3.16.5.9 NMAC - Rn, 3 NMAC 16.5.9, 6/14/01]

**3.16.5.10 ETHANOL MANUFACTURERS' REPORTING REQUIREMENTS:** Any person doing business in the state of New Mexico as an ethanol manufacturer shall file monthly reports as required by Section 3.1.12.9 NMAC.  
[12/4/89, 8/31/96; 3.16.5.10 NMAC - Rn & A, 3 NMAC 16.5.10, 6/14/01]

**3.16.5.11 DETERMINATION OF TIMELINESS:** Determination of timeliness for notices, returns, applications and payments of any tax, rebate or surcharge imposed under the Gasoline Tax Act will be made in conformance with the requirements of Section 7-1-9 NMSA 1978 and regulations thereunder.  
[1/5/81, 8/31/96; 3.16.5.11 NMAC - Rn & A, 3 NMAC 16.5.11, 6/14/01]

**3.16.5.12 CHANGE OF ADDRESS:** Taxpayers must inform the department of any change of address. Any notice to a taxpayer is presumed to be effective and binding upon that taxpayer when it is sent to the last address

shown in the department's records.

[1/5/81, 8/31/96; 3.16.5.12 NMAC - Rn, 3 NMAC 16.5.12, 6/14/01]

**3.16.5.13 RETURN MUST REPORT ON UNTAXED SALES:** Gasoline tax returns filed by distributors must include reports of sales of gasoline on which the gasoline excise tax has not been paid. Such reports shall be made in the form prescribed by the secretary and shall include the number of gallons sold, the identity of the purchaser, including the taxpayer identification number, and the date of the sale. The retailer of such gasoline not taxed under the gasoline tax act will be responsible for the gross receipts tax on its receipts from the sale of the gasoline.

[8/31/96; 3.16.5.13 NMAC - Rn, 3 NMAC 16.5.13, 6/14/01]

**HISTORY OF 3.16.5 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 16.5, Gasoline Tax - Tax Returns and Payments of Tax, filed 8/19/96.

3.16.5 NMAC, Gasoline Tax - Tax Returns and Payments of Tax, filed 6/1/01.