

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 6: GASOLINE TAX - RETURNS BY WHOLESALERS - EXCEPTION

3.16.6.1 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; 3.16.6.1 NMAC - Rn, 3 NMAC 16.6.1, 6/14/01]

3.16.6.2 SCOPE: This part applies to all wholesalers of gasoline.
[8/31/96; 3.16.6.2 NMAC - Rn, 3 NMAC 16.6.2, 6/14/01]

3.16.6.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[8/31/96; 3.16.6.3 NMAC - Rn, 3 NMAC 16.6.3, 6/14/01]

3.16.6.4 DURATION: Permanent.
[8/31/96; 3.16.6.4 NMAC - Rn, 3 NMAC 16.6.4, 6/14/01]

3.16.6.5 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; 3.16.6.5 NMAC - Rn & A, 3 NMAC 16.6.5, 6/14/01]

3.16.6.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gasoline Tax Act.
[8/31/96; 3.16.6.6 NMAC - Rn, 3 NMAC 16.6.6, 6/14/01]

3.16.6.7 DEFINITIONS: [Reserved.]
[8/31/96; 3.16.6.7 NMAC - Rn, 3 NMAC 16.6.7, 6/14/01]

3.16.6.8 GASOLINE WHOLESALER'S REPORT: The gasoline wholesaler's report shall be submitted on forms provided by the department and be signed by the wholesaler or the wholesaler's authorized agent.
[1/23/73, 8/31/96; 3.16.6.8 NMAC - Rn, 3 NMAC 16.6.8, 6/14/01]

HISTORY OF 3.16.6 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History of Repealed Material: [RESERVED]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 16.6, Gasoline Tax - Returns by Wholesalers - Exception, filed 8/19/96.
3.16.6 NMAC, Gasoline Tax - Returns by Wholesalers - Exception, filed 6/1/01.