

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 8: GASOLINE TAX - RESTRICTIONS ON STORAGE AND USE OF DRIP GASOLINE

3.16.8.1 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; 3.16.8.1 NMAC - Rn, 3 NMAC 16.8.1, 6/14/01]

3.16.8.2 SCOPE: This part applies to the general public and producers, refiners and pipeline companies.
[8/31/96; 3.16.8.2 NMAC - Rn, 3 NMAC 16.8.2, 6/14/01]

3.16.8.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[8/31/96; 3.16.8.3 NMAC - Rn, 3 NMAC 16.8.3, 6/14/01]

3.16.8.4 DURATION: Permanent.
[8/31/96; 3.16.8.4 NMAC - Rn, 3 NMAC 16.8.4, 6/14/01]

3.16.8.5 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; 3.16.8.5 NMAC - Rn & A, 3 NMAC 16.8.5, 6/14/01]

3.16.8.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gasoline Tax Act.
[8/31/96; 3.16.8.6 NMAC - Rn, 3 NMAC 16.8.6, 6/14/01]

3.16.8.7 DEFINITIONS:

- A. As used in Section 7-13-8 NMSA 1978 and in Part 3.16.8 NMAC:
- (1) "pipeline company" means any person who owns or operates a pipeline for the transportation of petroleum products, including natural gas;
 - (2) "producer" means any person regularly engaged in the production of petroleum products, including natural gas, by drilling or operating wells for that purpose;
 - (3) "recognized" means publicly holding oneself out as and generally known to be engaged in the specified activity;
 - (4) "refiner" means any person regularly engaged in refining petroleum products, including natural gas, to separate the components thereof for sale;
 - (5) "seller of gasoline" means a distributor, wholesaler or retailer as defined in Subsections C, S and O of Section 7-13-2 NMSA 1978; and
 - (6) "store" includes storing for any purpose including, but not limited to, storing for resale, storing while awaiting consumption, storing in the tank of a motor vehicle and storing while awaiting transportation.
- B. The above definitions shall be construed so that a person may be a producer, refiner, pipeline company and seller of gasoline all at the same time.
[8/31/96; 3.16.8.7 NMAC - Rn & A, 3 NMAC 16.8.7, 6/14/01]

HISTORY OF 3.16.8 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 16.8, Gasoline Tax - Restrictions on Storage and Use of Drip Gasoline, filed 8/19/96.

3.16.8 NMAC, Gasoline Tax - Restrictions on Storage and Use of Drip Gasoline, filed 6/1/01.