

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 12: GASOLINE TAX - MANIFEST OR BILL OF LADING REQUIRED WHEN TRANSPORTING GASOLINE

3.16.12.1 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; 3.16.12.1 NMAC - Rn, 3 NMAC 16.12.1, 6/14/01]

3.16.12.2 SCOPE: This part applies to all distributors, wholesalers or retailers of gasoline and all persons transporting, importing or exporting gasoline, other than by pipeline.
[8/31/96; 3.16.12.2 NMAC - Rn, 3 NMAC 16.12.2, 6/14/01]

3.16.12.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[8/31/96; 3.16.12.3 NMAC - Rn, 3 NMAC 16.12.3, 6/14/01]

3.16.12.4 DURATION: Permanent.
[8/31/96; 3.16.12.4 NMAC - Rn, 3 NMAC 16.12.4, 6/14/01]

3.16.12.5 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; 3.16.12.5 NMAC - Rn & A, 3 NMAC 16.12.5, 6/14/01]

3.16.12.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gasoline Tax Act.
[8/31/96; 3.16.12.6 NMAC - Rn, 3 NMAC 16.12.6, 6/14/01]

3.16.12.7 DEFINITIONS: [Reserved.]
[8/31/96; 3.16.12.7 NMAC - Rn, 3 NMAC 16.12.7, 6/14/01]

3.16.12.8 MANIFEST OR BILL OF LADING:

A. A manifest or bill of lading shall be satisfactory if it contains the following information and is signed by the consignor:

- (1) the type and amount of gasoline originally shipped;
- (2) the amount of gasoline accepted by the company or consignee as certified by the signature of the consignee or consignees;
- (3) the date and place of shipment; and
- (4) the name of the carrier.

B. The consignor is required to retain these manifests or bills of lading for three years from the end of the calendar year in which the gasoline is transported within, imported into or exported from New Mexico.
[1/23/73, 8/31/96; 3.16.12.8 NMAC - Rn, 3 NMAC 16.12.8, 6/14/01]

HISTORY OF 3.16.12 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 16.12, Gasoline Tax - Manifest or Bill of Lading Required When Transporting Gasoline, filed 8/19/96.

3.16.12 NMAC, Gasoline Tax - Manifest or Bill of Lading Required When Transporting Gasoline, filed 6/1/01.