

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 15: GASOLINE TAX - GASOLINE FOR OFF-HIGHWAY USE - ADDITION OF IDENTIFYING DYE

3.16.15.1 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; 3.16.15.1 NMAC - Rn, 3 NMAC 16.15.1, 6/14/01]

3.16.15.2 SCOPE: This part applies to all distributors, wholesalers or retailers of gasoline and all persons dyeing gasoline to mark its off-highway use or claiming refunds of gasoline tax paid for gasoline not used in a motor boat or in a vehicle licensed to operate on the highways of this state.
[8/31/96; 3.16.15.2 NMAC - Rn, 3 NMAC 16.15.2, 6/14/01]

3.16.15.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[8/31/96; 3.16.15.3 NMAC - Rn, 3 NMAC 16.15.3, 6/14/01]

3.16.15.4 DURATION: Permanent.
[8/31/96; 3.16.15.4 NMAC - Rn, 3 NMAC 16.15.4, 6/14/01]

3.16.15.5 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; 3.16.15.5 NMAC - Rn & A, 3 NMAC 16.15.5, 6/14/01]

3.16.15.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gasoline Tax Act.
[8/31/96; 3.16.15.6 NMAC - Rn, 3 NMAC 16.15.6, 6/14/01]

3.16.15.7 DEFINITIONS: [Reserved.]
[8/31/96; 3.16.15.7 NMAC - Rn, 3 NMAC 16.15.7, 6/14/01]

3.16.15.8 DYE:

A. An amount of dye sufficient to make the gasoline appear purple to a person with normal vision shall be added to all tax refund gasoline except that sold pursuant to Section 3.16.15.10 NMAC. It shall be the responsibility of the wholesalers and distributors, as well as the permittee, to make certain that all applicable tax refund gasoline is dyed.

B. In addition to grounds set forth in other regulations, any of the following violations may result in the suspension of the gasoline tax refund permit of a person pursuant to Section 3.16.13.9 NMAC:

- (1) if dyed gasoline is found in a fuel tank of a vehicle licensed to be operated on the highway;
- (2) if undyed gasoline is found in a storage container labeled "Tax Refund Gasoline";
- (3) if dyed gasoline is found in an unlabeled storage container; or
- (4) if dyed gasoline is found in a fuel tank of a motor boat.

[1/23/73, 5/16/73, 8/31/96; 3.16.15.8 NMAC - Rn & A, 3 NMAC 16.15.8, 6/14/01]

3.16.15.9 PERSON TO WHOM DYED GASOLINE MAY BE SOLD: Distributors and wholesalers may sell dyed gasoline only to persons possessing a valid permit issued by the department to buy dyed gasoline under the provisions of Section 7-13-17 NMSA 1978.
[1/23/73, 8/31/96; 3.16.15.9 NMAC - Rn & A, 3 NMAC 16.15.9, 6/14/01]

3.16.15.10 PURCHASE OF TAX REFUND GASOLINE WITHOUT DYE: Persons using gasoline in the operation of dry cleaning establishments and in stoves or other gasoline burning appliances and persons using aviation gasoline solely in the operation of aircraft may buy gasoline for these purposes without dye upon proof to the department that they qualify to buy such gasoline. An application for such a permit shall establish to the satisfaction of the department that the applicant is in one of the classes entitled to purchase tax refund gasoline which has not been dyed.

[1/23/73, 8/31/96; 3.16.15.10 NMAC - Rn, 3 NMAC 16.15.10, 6/14/01]

HISTORY OF 3.16.15 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 16.15, Gasoline Tax - Gasoline for Off-Highway Use - Adoption of Identifying Dye, filed 8/19/96.

3.16.15 NMAC, Gasoline Tax - Gasoline for Off-Highway Use - Adoption of Identifying Dye, filed 6/1/01.