

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 100: SPECIAL FUELS TAX - GENERAL PROVISIONS

3.16.100.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[6/15/96; 3.16.100.1 NMAC - Rn, 3 NMAC 20.1.1, 6/14/01]

3.16.100.2 SCOPE: General public, all special fuel suppliers, dealers, users and permit holders and all alternative fuel distributors and permit or license holders.
[6/15/96; 3.16.100.2 NMAC - Rn, 3 NMAC 20.1.2, 6/14/01]

3.16.100.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[6/15/96; 3.16.100.3 NMAC - Rn, 3 NMAC 20.1.3, 6/14/01]

3.16.100.4 DURATION: Permanent.
[6/15/96; 3.16.100.4 NMAC - Rn, 3 NMAC 20.1.4, 6/14/01]

3.16.100.5 EFFECTIVE DATE: 6/15/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[6/15/96; 3.16.100.5 NMAC - Rn, 3 NMAC 20.1.5 & A, 6/14/01]

3.16.100.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Special Fuels Supplier Tax Act.
[6/15/96; 3.16.100.6 NMAC - Rn, 3 NMAC 20.1.6 & A, 6/14/01]

3.16.100.7 DEFINITIONS: [Reserved.]
[6/15/96; 3.16.100.7 NMAC - Rn, 3 NMAC 20.1.7, 6/14/01]

3.16.100.8 CITATIONS TO STATUTE: Unless otherwise indicated in the text, all citations to statute in this chapter are to the New Mexico Statutes Annotated 1978.
[6/15/96; 3.16.100.8 NMAC - Rn, 3 NMAC 20.1.8 & A, 6/14/01]

3.16.100.9 PRIOR AGREEMENTS AND RULINGS: Any rulings or other agreements between the department or one of its predecessor agencies and a taxpayer concerning the calculation of tax liability under the Special Fuels Tax Act applies only to liabilities under that act. No such ruling or agreement applies to tax liabilities arising under the Special Fuels Supplier Tax Act.
[2/1/93, 12/31/96; 3.16.100.9 NMAC - Rn, 3 NMAC 20.1.9, 6/14/01]

HISTORY OF 3.16.100 NMAC:
Pre-NMAC History: [RESERVED]

NMAC History:
3 NMAC 20.1, Special and Alternative Fuels Tax - General Provisions, filed 6/3/96.
3.16.100 NMAC, Special Fuels Tax - General Provisions, filed 6/1/01.