

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 103: SPECIAL FUELS TAX - DUE DATE

3.16.103.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[12/31/96; 3.16.103.1 NMAC - Rn, 3 NMAC 20.4.1, 6/14/01]

3.16.103.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[12/31/96; 3.16.103.2 NMAC - Rn, 3 NMAC 20.4.2, 6/14/01]

3.16.103.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.103.3 NMAC - Rn, 3 NMAC 20.4.3, 6/14/01]

3.16.103.4 DURATION: Permanent.
[12/31/96; 3.16.103.4 NMAC - Rn, 3 NMAC 20.4.4, 6/14/01]

3.16.103.5 EFFECTIVE DATE: 12/31/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[12/31/96; 3.16.103.5 NMAC - Rn, 3 NMAC 20.4.5 & A, 6/14/01]

3.16.103.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Special Fuels Supplier Tax Act.
[12/31/96; 3.16.103.6 NMAC - Rn, 3 NMAC 20.4.6, 6/14/01]

3.16.103.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.103.7 NMAC - Rn, 3 NMAC 20.4.7, 6/14/01]

3.16.103.8 DETERMINATION OF DUE DATE FOR SPECIAL FUEL INVENTORY TAX: When an increase in special fuel excise tax is effective on the first day of any month, the special fuel inventory tax is due on the twenty-fifth day of that same month.
[2/1/93, 12/31/96; 3.16.103.8 NMAC - Rn, 3 NMAC 20.4.8, 6/14/01]

HISTORY OF 3.16.103 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: TRD Rule SFS-93, Regulations Pertaining to the Special Fuels Supplier Tax Act, Sections 7-16A-1 to 7-16A-20 NMSA 1978, filed 2/1/93.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 20.4, Special and Alternative Fuels Tax - Due Date, filed 12/17/96

3.16.103 NMAC, Special Fuels Tax - Due Date, filed 6/1/01.