

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 104: SPECIAL FUELS TAX - INVENTORY

3.16.104.1 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; 3.16.104.1 NMAC - Rn, 3 NMAC 20.5.1, 6/14/01]

3.16.104.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[12/31/96; 3.16.104.2 NMAC - Rn, 3 NMAC 20.5.2, 6/14/01]

3.16.104.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.104.3 NMAC - Rn, 3 NMAC 20.5.3, 6/14/01]

3.16.104.4 DURATION: Permanent.
[12/31/96; 3.16.104.4 NMAC - Rn, 3 NMAC 20.5.4, 6/14/01]

3.16.104.5 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; 3.16.104.5 NMAC - Rn, 3 NMAC 20.5.5 & A, 6/14/01]

3.16.104.6 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; 3.16.104.6 NMAC - Rn, 3 NMAC 20.5.6, 6/14/01]

3.16.104.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.104.7 NMAC - Rn, 3 NMAC 20.5.7, 6/14/01]

3.16.104.8 INVENTORY REPORT: On or before the due date for payment of the special fuel inventory tax, each special fuel supplier, dealer and bulk storage user shall report on forms provided by the department the number of gallons of special fuel which that supplier, dealer or bulk storage user has in inventory on the day prior to the day on which the change in rate is effective. Reports are required even if no inventory is on hand as of the determination date.
[2/1/93, 12/31/96; 3.16.104.8 NMAC - Rn, 3 NMAC 20.5.8, 6/14/01]

HISTORY OF 3.16.104 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History of Repealed Material: [RESERVED]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 20.5, Special and Alternative Fuels Tax - Inventory, filed 12/17/96
3.16.104 NMAC, Special Fuels Tax - Inventory, filed 6/1/01.