

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 107: SPECIAL FUELS TAX - BULK STORAGE

3.16.107.1 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; 3.16.107.1 NMAC - Rn, 3 NMAC 20.8.1, 6/14/01]

3.16.107.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[12/31/96; 3.16.107.2 NMAC - Rn, 3 NMAC 20.8.2, 6/14/01]

3.16.107.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.107.3 NMAC - Rn, 3 NMAC 20.8.3, 6/14/01]

3.16.107.4 DURATION: Permanent.
[12/31/96; 3.16.107.4 NMAC - Rn, 3 NMAC 20.8.4, 6/14/01]

3.16.107.5 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; 3.16.107.5 NMAC - Rn, 3 NMAC 20.8.5 & A, 6/14/01]

3.16.107.6 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; 3.16.107.6 NMAC - Rn, 3 NMAC 20.8.6, 6/14/01]

3.16.107.7 DEFINITIONS: [RESERVED]
[2/1/93, 12/31/96; 3.16.107.7 NMAC - Rn, 3 NMAC 20.8.7, 6/14/01; Repealed, 9/15/08]

3.16.107.8 [RESERVED]
[2/1/93, 12/31/96; 3.16.107.8 NMAC - Rn, 3 NMAC 20.8.8 & A, 6/14/01; Repealed, 9/15/08]

3.16.107.9 [RESERVED]
[2/1/93, 12/31/96; 3.16.107.9 NMAC - Rn, 3 NMAC 20.8.9 & A, 6/14/01; Repealed, 9/15/08]

3.16.107.10 [RESERVED]
[2/1/93, 12/31/96; 3.16.107.10 NMAC - Rn, 3 NMAC 20.8.10 & A, 6/14/01; Repealed, 9/15/08]

3.16.107.11 [RESERVED]
[2/1/93, 12/31/96; 3.16.107.11 NMAC - Rn, 3 NMAC 20.8.11 & A, 6/14/01; Repealed, 9/15/08]

3.16.107.12 [RESERVED]
[2/1/93, 12/31/96; 3.16.107.12 NMAC - Rn, 3 NMAC 20.8.12 & A, 6/14/01; Repealed, 9/15/08]

3.16.107.13 [RESERVED]
[2/1/93, 12/31/96; 3.16.107.13 NMAC - Rn, 3 NMAC 20.8.13 & A, 6/14/01; Repealed, 9/15/08]

HISTORY OF 3.16.107 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History of Repealed Material: [RESERVED]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 20.8, Special and Alternative Fuels Tax - Bulk Storage, filed 12/17/96

3.16.107 NMAC, Special Fuels Tax - Bulk Storage, filed 6/1/01.