

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 108: SPECIAL FUELS TAX - RETURNS

3.16.108.1 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; 3.16.108.1 NMAC - Rn, 3 NMAC 20.9.1, 6/14/01]

3.16.108.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[12/31/96; 3.16.108.2 NMAC - Rn, 3 NMAC 20.9.2, 6/14/01]

3.16.108.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.108.3 NMAC - Rn, 3 NMAC 20.9.3, 6/14/01]

3.16.108.4 DURATION: Permanent.
[12/31/96; 3.16.108.4 NMAC - Rn, 3 NMAC 20.9.4, 6/14/01]

3.16.108.5 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; 3.16.108.5 NMAC - Rn, 3 NMAC 20.9.5 & A, 6/14/01]

3.16.108.6 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; 3.16.108.6 NMAC - Rn, 3 NMAC 20.9.6, 6/14/01]

3.16.108.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.108.7 NMAC - Rn, 3 NMAC 20.9.7, 6/14/01]

3.16.108.8 SPECIAL FUEL SUPPLIER TAX RETURN: The special fuel supplier tax return shall be submitted on forms provided or approved by the department and must be signed by the taxpayer or the taxpayer's authorized agent.
[2/1/93, 12/31/96, 12/31/97; 3.16.108.8 NMAC - Rn, 3 NMAC 20.9.8, 6/14/01]

3.16.108.9 DETERMINATION OF TIMELINESS: Determination of timeliness for notices, returns, applications and payments of any tax or fee imposed under the Special Fuels Supplier Tax Act will be made in conformance with the requirements of Section 7-1-9 NMSA 1978 and the regulations thereunder.
[2/1/93, 12/31/96; 3.16.108.9 NMAC - Rn, 3 NMAC 20.9.9 & A, 6/14/01]

3.16.108.10 CHANGE OF ADDRESS: Taxpayers must inform the department of any change of address. Any notice to a taxpayer is presumed to be effective and binding on that taxpayer when it is sent to the last address shown in the department's records.
[2/1/93, 12/31/96; 3.16.108.10 NMAC - Rn, 3 NMAC 20.9.10, 6/14/01]

3.16.108.11 RETURN MUST REPORT ON UNTAXED SALES: Special fuel tax returns filed by suppliers, rack operators or importers must include reports of sales of special fuel on which the special fuel excise tax has not been paid. Such reports shall be made in the form prescribed by the secretary and shall include the number of gallons sold, the identity of the purchaser, including the taxpayer identification number, and the date of the sale. The retailer of such special fuel not taxed under the Special Fuels Supplier Tax Act will be responsible for the gross receipts tax on its receipts from the sale of the special fuel.
[12/31/96, 12/31/97, 1/29/99; 3.16.108.11 NMAC - Rn, 3 NMAC 20.9.11, 6/14/01]

HISTORY OF 3.16.108 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 20.9, Special and Alternative Fuels Tax - Returns, filed 12/17/96

3.16.108 NMAC, Special Fuels Tax - Returns, filed 6/1/01.