

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 111: SPECIAL FUELS TAX - DETERMINATION OF AMOUNT PAID

3.16.111.1 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; 3.16.111.1 NMAC - Rn, 3 NMAC 20.12.1, 6/14/01]

3.16.111.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[12/31/96; 3.16.111.2 NMAC - Rn, 3 NMAC 20.12.2, 6/14/01]

3.16.111.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.111.3 NMAC - Rn, 3 NMAC 20.12.3, 6/14/01]

3.16.111.4 DURATION: Permanent.
[12/31/96; 3.16.111.4 NMAC - Rn, 3 NMAC 20.12.4, 6/14/01]

3.16.111.5 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; 3.16.111.5 NMAC - Rn, 3 NMAC 20.12.5 & A, 6/14/01]

3.16.111.6 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; 3.16.111.6 NMAC - Rn, 3 NMAC 20.12.6, 6/14/01]

3.16.111.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.111.7 NMAC - Rn, 3 NMAC 20.12.7, 6/14/01]

3.16.111.8 DETERMINING SPECIAL FUEL EXCISE TAX PAID: Any temporary special fuel user permit fee paid during the reporting period under the provisions of Section 7-16A-19 NMSA 1978 is not special fuel excise tax paid and any temporary special fuel user permit fee paid may not be used in determining the credit available under Section 7-16A-12 NMSA 1978.
[2/1/93, 12/31/96; 3.16.111.8 NMAC - Rn, 3 NMAC 20.12.8 & A, 6/14/01]

3.16.111.9 REFUND OF EXCESS CREDIT IN REPORTING PERIOD: Any credit which exceeds the sum of the calculated special fuel excise tax due and the weight distance tax due for a reporting period may be refunded to the special fuel user if the special fuel user tax return required by Section 7-16A-11 NMSA 1978 is accompanied by a claim for refund.
[2/1/93, 12/31/96; 3.16.111.9 NMAC - Rn, 3 NMAC 20.12.9 & A, 6/14/01]

HISTORY OF 3.16.111 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History of Repealed Material: [RESERVED]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 20.12, Special and Alternative Fuels Tax - Determination of Amount Paid, filed 12/17/96
3.16.111 NMAC, Special Fuels Tax - Determination of Amount Paid, filed 6/1/01.