

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 113: SPECIAL FUELS TAX - REGISTRATION

3.16.113.1 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; 3.16.113.1 NMAC - Rn, 3 NMAC 20.14.1, 6/14/01]

3.16.113.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[12/31/96; 3.16.113.2 NMAC - Rn, 3 NMAC 20.14.2, 6/14/01]

3.16.113.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.113.3 NMAC - Rn, 3 NMAC 20.14.3, 6/14/01]

3.16.113.4 DURATION: Permanent.
[12/31/96; 3.16.113.4 NMAC - Rn, 3 NMAC 20.14.4, 6/14/01]

3.16.113.5 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; 3.16.113.5 NMAC - Rn, 3 NMAC 20.14.5 & A, 6/14/01]

3.16.113.6 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; 3.16.113.6 NMAC - Rn, 3 NMAC 20.14.6, 6/14/01]

3.16.113.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.113.7 NMAC - Rn, 3 NMAC 20.14.7, 6/14/01]

3.16.113.8 REGISTRATION:

A. Each person engaged in selling special fuel as a rack operator, importer, supplier or dealer shall register with the department by filing an application for registration for combined reporting of gross receipts, compensating and withholding tax.

B. The department will prepare and make available to rack operators, importers and suppliers a list of all persons currently registered as suppliers under the Special Fuels Supplier Tax Act. The department will answer all inquiries as to whether a person is included in this list.
[2/1/93, 12/31/96, 12/31/97; 3.16.113.8 NMAC - Rn, 3 NMAC 20.14.8, 6/14/01]

3.16.113.9 DEPARTMENT MAY REMOVE NONCOMPLYING SUPPLIERS FROM LIST:

A. In accordance with Section 3.16.113.9 NMAC, the department may cancel the registration of a supplier as a supplier of special fuel and remove its name from the list of suppliers registered under the Special Fuels Supplier Tax Act if the supplier does not substantially comply with the requirements to file special fuel tax returns in the form and manner prescribed by the secretary.

B. The department shall notify the supplier of its intent to cancel the supplier's registration as a supplier of special fuel and to remove its name from the list. The notice shall provide for a hearing at least ten days after the date of the date notice is provided. At the hearing the supplier will be given an opportunity to demonstrate substantial compliance. If, in the judgment of the hearing officer, substantial compliance is not demonstrated, the hearing officer shall order the immediate cancellation of registration as a supplier and removal from the list of suppliers or to file petroleum products loading fee reports in the form and manner prescribed by the secretary with respect to special fuel loaded or imported by the supplier.
[12/31/96; 3.16.113.9 NMAC - Rn, 3 NMAC 20.14.9 & A, 6/14/01]

HISTORY OF 3.16.113 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 20.14, Special and Alternative Fuels Tax - Registration, filed 12/17/96

3.16.113 NMAC, Special Fuels Tax - Registration, filed 6/1/01.