

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 115: SPECIAL FUELS TAX - OFF-LOADING NOT A VIOLATION IN CERTAIN CASES

3.16.115.1 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; 3.16.115.1 NMAC - Rn, 3 NMAC 20.16.1, 6/14/01]

3.16.115.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[12/31/96; 3.16.115.2 NMAC - Rn, 3 NMAC 20.16.2, 6/14/01]

3.16.115.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.115.3 NMAC - Rn, 3 NMAC 20.16.3, 6/14/01]

3.16.115.4 DURATION: Permanent.
[12/31/96; 3.16.115.4 NMAC - Rn, 3 NMAC 20.16.4, 6/14/01]

3.16.115.5 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; 3.16.115.5 NMAC - Rn, 3 NMAC 20.16.5 & A, 6/14/01]

3.16.115.6 OBJECTIVE: The objective of this art is to interpret, exemplify, implement and enforce the provisions of the Special Fuels Supplier Tax Act.
[12/31/96; 3.16.115.6 NMAC - Rn, 3 NMAC 20.16.6, 6/14/01]

3.16.115.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.115.7 NMAC - Rn, 3 NMAC 20.16.7, 6/14/01]

3.16.115.8 OFF-LOADING NOT A VIOLATION IN CERTAIN CASES: Any authorized enforcement employee of the motor transportation division or any authorized law enforcement officer may require that special fuel be off-loaded or otherwise removed from the supply tank of a motor vehicle to eliminate an unsafe or hazardous operating condition.
[2/1/93, 12/31/96; 3.16.115.8 NMAC - Rn, 3 NMAC 20.16.8, 6/14/01]

HISTORY OF 3.16.115 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History of Repealed Material: [RESERVED]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 20.16, Special and Alternative Fuels Tax - Off-Loading Not a Violation in Certain Cases, filed 12/17/96
3.16.115 NMAC, Special Fuels Tax - Off-Loading Not a Violation in Certain Cases, filed 6/1/01.