

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 118: SPECIAL FUELS TAX - REFUNDS

3.16.118.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[5/31/97; 3.16.118.1 NMAC - Rn, 3 NMAC 20.19.1, 6/14/01]

3.16.118.2 SCOPE: This part applies to every person receiving or using special fuel in New Mexico.
[5/31/97; 3.16.118.2 NMAC - Rn, 3 NMAC 20.19.2, 6/14/01]

3.16.118.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[5/31/97; 3.16.118.3 NMAC - Rn, 3 NMAC 20.19.3, 6/14/01]

3.16.118.4 DURATION: Permanent.
[5/31/97; 3.16.118.4 NMAC - Rn, 3 NMAC 20.19.4, 6/14/01]

3.16.118.5 EFFECTIVE DATE: 5/31/97, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[5/31/97; 3.16.118.5 NMAC - Rn, 3 NMAC 20.19.5 & A, 6/14/01]

3.16.118.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Special Fuels Supplier Tax Act.
[5/31/97; 3.16.118.6 NMAC - Rn, 3 NMAC 20.19.6, 6/14/01]

3.16.118.7 DEFINITIONS: [Reserved.]
[5/31/97; 3.16.118.7 NMAC - Rn, 3 NMAC 20.19.7, 6/14/01]

3.16.118.8 TEMPORARY SPECIAL FUEL USER PERMIT FEE NOT REFUNDABLE: The temporary special fuel user permit fee is not refundable and may not be claimed as an amount of special fuel tax paid in determining any special fuel excise tax due under Section 7-16A-19 NMSA 1978. This regulation is applicable to special fuel tax returns filed for periods ending on or after December 31, 1996.
[2/1/93, 5/31/97; 3.16.118.8 NMAC - Rn, 3 NMAC 20.19.8 & A, 6/14/01]

HISTORY OF 3.16.118 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History of Repealed Material: [RESERVED]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 20.19, Special and Alternative Fuels Tax - Refunds, filed 5/15/97
3.16.118 NMAC, Special Fuels Tax - Refunds, filed 6/1/01.