

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 200: PETROLEUM PRODUCTS LOADING FEE - GENERAL PROVISIONS

3.16.200.1 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; 3.16.200.1 NMAC - Rn, 3 NMAC 17.1.1, 6/14/01]

3.16.200.2 SCOPE: This part applies to all distributors of petroleum products.
[12/31/96; 3.16.200.2 NMAC - Rn, 3 NMAC 17.1.2, 6/14/01]

3.16.200.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.200.3 NMAC - Rn, 3 NMAC 17.1.3, 6/14/01]

3.16.200.4 DURATION: Permanent.
[12/31/96; 3.16.200.4 NMAC - Rn, 3 NMAC 17.1.4, 6/14/01]

3.16.200.5 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; 3.16.200.5 NMAC - Rn, 3 NMAC 17.1.5 & A, 6/14/01]

3.16.200.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Petroleum Products Loading Fee Act.
[12/31/96; 3.16.200.6 NMAC - Rn, 3 NMAC 17.1.6, 6/14/01]

3.16.200.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.200.7 NMAC - Rn, 3 NMAC 17.1.7, 6/14/01]

3.16.200.8 CITATIONS: All statutory references in Parts 200 through 205 of Chapter 16 are to the New Mexico Statutes Annotated, 1978 (NMSA 1978).
[11/7/90, 12/31/96; 3.16.200.8 NMAC - Rn, 3 NMAC 17.1.8 & A, 6/14/01]

HISTORY OF 3.16.200 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: TRD Rule PPL-90, TRD Rule PPL, Regulations Pertaining to the Petroleum Products Loading Fee Act, Section 7-13A-1 to 7-13A-6 NMSA 1978, filed 11/7/90.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 17.1, Petroleum Products Loading Fees - General Provisions, filed 12/17/96.

3.16.200 NMAC, Petroleum Products Loading Fee - General Provisions, filed 6/1/01.