

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 205: PETROLEUM PRODUCTS LOADING FEE - FEE RETURNS AND PAYMENTS

3.16.205.1 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; 3.16.205.1 NMAC - Rn, 3 NMAC 17.6.1, 6/14/01]

3.16.205.2 SCOPE: This part applies to all distributors of petroleum products.
[12/31/96; 3.16.205.2 NMAC - Rn, 3 NMAC 17.6.2, 6/14/01]

3.16.205.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[12/31/96; 3.16.205.3 NMAC - Rn, 3 NMAC 17.6.3, 6/14/01]

3.16.205.4 DURATION: Permanent.
[12/31/96; 3.16.205.4 NMAC - Rn, 3 NMAC 17.6.4, 6/14/01]

3.16.205.5 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; 3.16.205.5 NMAC - Rn, 3 NMAC 17.6.5 & A, 6/14/01]

3.16.205.6 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; 3.16.205.6 NMAC - Rn, 3 NMAC 17.6.6, 6/14/01]

3.16.205.7 DEFINITIONS: [Reserved.]
[12/31/96; 3.16.205.7 NMAC - Rn, 3 NMAC 17.6.7, 6/14/01]

3.16.205.8 PETROLEUM PRODUCTS LOADING FEE RETURN: The petroleum products loading fee shall be submitted on forms provided or approved by the department and must be signed by the distributor or the distributor's authorized agent.
[11/7/90, 12/31/96; 3.16.205.8 NMAC - Rn, 3 NMAC 17.6.8, 6/14/01]

3.16.205.9 DETERMINATION OF TIMELINESS: Determination of timeliness for notices, returns, applications and payments of petroleum products loading fee imposed under the Petroleum Products Loading Fee Act will be made in conformance with the requirements of Section 7-1-9 NMSA 1978 and regulations thereunder.
[11/7/90, 12/31/96; 3.16.205.9 NMAC - Rn, 3 NMAC 17.6.9 & A, 6/14/01]

3.16.205.10 CHANGE OF ADDRESS: Persons subject to the provisions of the Petroleum Products Loading Fee Act must inform the department of any change of address. Any notice to such person is presumed to be effective and binding upon that person when it is sent to the last address shown in the department's records.
[11/7/90, 12/31/96; 3.16.205.10 NMAC - Rn, 3 NMAC 17.6.10, 6/14/01]

HISTORY OF 3.16.205 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 17.6, Petroleum Products Loading Fees - Fee Returns and Payments, filed 12/17/96.
3.16.205 NMAC, Petroleum Products Loading Fee - Fee Returns and Payments, filed 6/1/01.