

TITLE 3: TAXATION
CHAPTER 16: MOTOR VEHICLE FUEL TAXES
PART 302: ALTERNATIVE FUELS - REGISTRATION, LICENSES AND PERMITS

3.16.302.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[6/15/96; 3.16.302.1 NMAC - Rn, 3 NMAC 20.102.1, 6/14/01]

3.16.302.2 SCOPE: This part applies to all fuel distributors and permit or license holders.
[6/15/96; 3.16.302.2 NMAC - Rn, 3 NMAC 20.102.2, 6/14/01]

3.16.302.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[6/15/96; 3.16.302.3 NMAC - Rn, 3 NMAC 20.102.3, 6/14/01]

3.16.302.4 DURATION: Permanent.
[6/15/96; 3.16.302.4 NMAC - Rn, 3 NMAC 20.102.4, 6/14/01]

3.16.302.5 EFFECTIVE DATE: 6/15/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[6/15/96; 3.16.302.5 NMAC - Rn, 3 NMAC 20.102.5 & A, 6/14/01]

3.16.302.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Alternative Fuel Tax Act.
[6/15/96; 3.16.302.6 NMAC - Rn, 3 NMAC 20.102.6, 6/14/01]

3.16.302.7 DEFINITIONS: [Reserved.]
[6/15/96; 3.16.302.7 NMAC - Rn, 3 NMAC 20.102.7, 6/14/01]

3.16.302.8 ALTERNATIVE FUEL USER PERMIT: An alternative fuel user permit issued by the department under the provisions of Section 7-16B-7 NMSA 1978 shall apply only to the vehicle described in the application for the permit. The permit is not transferable to another vehicle or to another person.
[6/15/96; 3.16.302.8 NMAC - Rn, 3 NMAC 20.102.8 & A, 6/14/01]

3.16.302.9 ALTERNATIVE FUEL DISTRIBUTOR LICENSE REQUIREMENT: Each person applying for an alternative fuel distributor license shall establish to the satisfaction of the department that they are registered with the department for combined reporting of gross receipts, compensating and withholding tax.
[6/15/96; 3.16.302.9 NMAC - Rn, 3 NMAC 20.102.9, 6/14/01]

HISTORY OF 3.16.302 NMAC:
Pre-NMAC History: [RESERVED]

History of Repealed Material: [RESERVED]

NMAC History:
3 NMAC 20.102, Special and Alternative Fuels Tax - Alternative Fuels - Registration, Licenses and Permits, filed 6/3/96.
3.16.202 NMAC, Alternative Fuels -Registration, Licenses and Permits, filed 6/1/01.