

TITLE 3: TAXATION
CHAPTER 12: HIGHWAY USE TAXES AND FEES
PART 12: WEIGHT DISTANCE TAX IDENTIFICATION PERMIT

3.12.12.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630.
[3.12.12.1 NMAC - Rp, 3.12.12.1 NMAC, 9/25/2018]

3.12.12.2 SCOPE: This part applies to all registrants, owners and operators of motor vehicles with a declared gross weight of 26,001 pounds or more if the motor vehicles are used or intended to be used on New Mexico highways, when the motor vehicle is registered with New Mexico.
[3.12.12.2 NMAC - Rp, 3.12.12.2 NMAC, 9/25/2018]

3.12.12.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[3.12.12.3 NMAC - Rp, 3.12.12.3 NMAC, 9/25/2018]

3.12.12.4 DURATION: Permanent.
[3.12.12.4 NMAC - Rp, 3.12.12.4 NMAC, 9/25/2018]

3.12.12.5 EFFECTIVE DATE: September 25, 2018, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[3.12.12.5 NMAC - Rp, 3.12.12.5 NMAC, 9/25/2018]

3.12.12.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Weight Distance Tax Act.
[3.12.12.6 NMAC - Rp, 3.12.12.6 NMAC, 9/25/2018]

3.12.12.7 DEFINITIONS: [RESERVED]
[3.12.12.7 NMAC - Rp, 3.12.12.7 NMAC, 9/25/2018]

3.12.12.8 WEIGHT DISTANCE TAX IDENTIFICATION PERMIT TO BE ISSUED:

A. Upon receipt of an approved application by a motor carrier, the department will issue weight distance tax identification permit(s) to the motor carrier for the number of vehicles they own that are subject to the weight distance tax. The motor carrier will be required to identify each permit they receive to a specific vehicle by indicating the unit and vehicle identification numbers on the face of the permit.

B. The weight distance tax identification permit is an administrative certificate that will be issued on non-reproducible paper to motor carriers who submit an approved application.

C. Weight distance tax identification permits issued by the department will only be valid for the calendar year for which they are issued.
[3.12.12.8 NMAC - Rp, 3.12.12.8 NMAC, 9/25/2018]

3.12.12.9 WEIGHT DISTANCE TAX IDENTIFICATION PERMIT - ADMINISTRATIVE FEE:

Any person that applies for and receives a weight distance tax identification permit shall pay an administrative fee. The administrative fee shall be ten dollars (\$10.00) upon the effective date of this regulation. The administrative fee may be increased or decreased by the secretary after due consideration of the costs of issuing and administering weight distance tax identification permits and of enforcing permits use. Persons who have current weight distance tax identification permits will be notified if the secretary changes the fee at least 30 days prior to effective date of a change in the fee. The administrative fee will be deposited in the weight distance tax identification permit fund to pay the costs of issuing and administering weight distance tax identification permits and costs incurred by the department, the motor transportation division of the department of public safety and the department of transportation to enforce the use of such permits by motor carriers in accordance with the Weight Distance Tax Act. The administrative fee will be imposed for every permit, including annual renewals and replacements.

[3.12.12.9 NMAC - Rp, 3.12.12.9, 9/25/2018]

History of 3.12.12 NMAC: [RESERVED]

History of Repealed Material:

3.12.12.. NMAC, Weight Distance Tax Identification Permit 5/28/2004 - Repealed effective 9/25/2018.

NMAC History:

3.12.12.. NMAC, Weight Distance Tax Identification Permit 5/28/2004 was replaced by 3.12.12.. NMAC, Weight Distance Tax Identification Permit, effective 9/25/2018.