

ANNOTATIONS

Effective dates. — Laws 1986, ch. 112, § 14 made Laws 1986, ch. 112, § 11 effective July 1, 1986.

ARTICLE 13

Gasoline Tax

7-13-1. Gasoline tax; short title.

Chapter 7, Article 13 NMSA 1978 may be cited as the "Gasoline Tax Act".

History: 1953 Comp., § 72-27-1, enacted by Laws 1971, ch. 207, § 1; 1983, ch. 204, § 1.

ANNOTATIONS

Cross references. — For applicability of the Tax Administration Act to the Gasoline Tax Act, see 7-1-2 NMSA 1978.

Am. Jur. 2d, A.L.R. and C.J.S. references. — 71 Am. Jur. 2d State and Local Taxation §§ 616 to 634.

53 C.J.S. Licenses § 34.

7-13-2. Definitions.

As used in the Gasoline Tax Act:

A. "aviation gasoline" means gasoline sold for use in aircraft propelled by engines other than turbo-prop or jet-type engines;

B. "department" means the taxation and revenue department, the secretary of taxation and revenue or any employee of the department exercising authority lawfully delegated to that employee by the secretary;

C. "distributor" means any person, not including the United States of America or any of its agencies except to the extent now or hereafter permitted by the constitution and laws thereof, who receives gasoline in this state. "Distributor" shall be construed so that a person simultaneously may be both a distributor and a retailer or importer;

D. "drip gasoline" means a combustible hydrocarbon liquid formed as a product of condensation from either associated or nonassociated natural or casing head gas and that remains a liquid at room temperature and pressure;

E. "ethanol blended fuel" means gasoline containing a minimum of ten percent by volume of denatured ethanol, of at least one hundred ninety-nine proof, exclusive of denaturants;

F. "fuel supply tank" means any tank or other receptacle in which or by which fuel may be carried and supplied to the fuel-furnishing device or apparatus of the propulsion mechanism of a motor vehicle when the tank or receptacle either contains gasoline or gasoline is delivered into it;

G. "gallon" means the quantity of liquid necessary to fill a standard United States gallon liquid measure or that same quantity adjusted to a temperature of sixty degrees fahrenheit at the election of any distributor, but a distributor shall report on the same basis for a period of at least one year;

H. "gasoline" means any flammable liquid hydrocarbon used primarily as fuel for the propulsion of motor vehicles, motorboats or aircraft except for diesel engine fuel, kerosene, liquefied petroleum gas, compressed or liquefied natural gas and products specially prepared and sold for use in aircraft propelled by turbo-prop or jet-type engines;

I. "government-licensed vehicle" means a motor vehicle lawfully displaying a registration plate, as defined in the Motor Vehicle Code [Chapter 66, Articles 1 through 8 NMSA 1978], issued by the United States or any state, identifying the motor vehicle as belonging to the United States or any of its agencies or instrumentalities or an Indian nation, tribe or pueblo or any of its political subdivisions, agencies or instrumentalities;

J. "highway" means every road, highway, thoroughfare, street or way, including toll roads, generally open to the use of the public as a matter of right for the purpose of motor vehicle travel regardless of whether it is temporarily closed for the purpose of construction, reconstruction, maintenance or repair;

K. "motor vehicle" means any self-propelled vehicle or device that is either subject to registration under Section 66-3-1 NMSA 1978 or used or that may be used on the public highways in whole or in part for the purpose of transporting persons or property and includes any connected trailer or semitrailer;

L. "person" means an individual or any other entity, including, to the extent permitted by law, any federal, state or other government or any department, agency, instrumentality or political subdivision of any federal, state or other government;

M. "rack operator" means the operator of a refinery in this state or the owner of gasoline stored at a pipeline terminal in this state;

N. "registered Indian tribal distributor" means an Indian nation, tribe or pueblo recognized by the United States whose reservation or pueblo grant lies wholly or partly in this state, a corporation or other enterprise wholly owned by that Indian nation, tribe

or pueblo or a corporation or other enterprise wholly owned by one or more members of that Indian nation, tribe or pueblo that is registered with the department as a distributor pursuant to the Gasoline Tax Act; provided that the department shall register a corporation or other enterprise as an Indian tribal distributor only upon certification by the Indian nation, tribe or pueblo that the corporation or other enterprise is wholly owned by that nation, tribe or pueblo or wholly owned by one or more of its members;

O. "retailer" means a person who sells gasoline generally in quantities of thirty-five gallons or less and delivers such gasoline into the fuel supply tanks of motor vehicles. "Retailer" shall be construed so that a person simultaneously may be both a retailer and a distributor or wholesaler;

P. "secretary" means the secretary of taxation and revenue or the secretary's delegate;

Q. "taxpayer" means a person required to pay gasoline tax;

R. "unloaded" means removal of gasoline from tank cars, tank trucks, tank wagons or other types of transportation equipment into a nonmobile container at the place at which the unloading takes place; and

S. "wholesaler" means a person who is not a distributor and who sells gasoline in quantities of thirty-five gallons or more and does not deliver such gasoline into the fuel supply tanks of motor vehicles. "Wholesaler" shall be construed so that a person simultaneously may be a wholesaler and a retailer.

History: 1953 Comp., § 72-27-2, enacted by Laws 1971, ch. 207, § 2; 1977, ch. 249, § 59; 1979, ch. 166, § 5; 1983, ch. 204, § 2; 1986, ch. 20, § 73; 1987, ch. 46, § 1; 1993, ch. 32, § 1; 1997, ch. 192, § 1; 1999, ch. 190, § 1.

ANNOTATIONS

The 1999 amendment, effective July 1, 1999, substituted present Subsection N for former Subsection N which defined "received".

The 1997 amendment, effective June 1, 1997, rewrote this section to the extent that a detailed comparison is impracticable.

The 1993 amendment, effective June 18, 1993, deleted " 'division' or" at the beginning of Subsection B and " 'director' or" at the beginning of Subsection C; inserted "limited liability company, limited liability partnership," in Paragraph (1) of Subsection J; deleted "manufactured exclusively in New Mexico" following both "fuel" and "ethanol" in Subsection N; and made minor stylistic changes in Subsections D, E, and M.

7-13-2.1. When gasoline received and by whom.

A. Gasoline that is produced, refined, manufactured, blended or compounded at a refinery in this state or stored at a pipeline terminal in this state by a person is received by that person when it is loaded there into tank cars, tank trucks, tank wagons or other types of transportation equipment, or when it is placed there into a tank or other container from which sales or deliveries not involving transportation are made; however:

(1) when gasoline is delivered at the refinery or pipeline terminal to a person registered as a distributor pursuant to the Gasoline Tax Act, then it is received there by the distributor to whom it is delivered at the time of the delivery;

(2) when gasoline is delivered at the refinery or pipeline terminal to a person not registered as a distributor pursuant to the Gasoline Tax Act for the account of a person that is registered as a distributor, it is received there by the distributor for whose account it is delivered at the time of delivery; and

(3) gasoline is not received when it is shipped from one refinery or pipeline terminal to another refinery or pipeline terminal.

B. Gasoline imported into New Mexico by any means other than in the fuel supply tank of a motor vehicle or by pipeline is received at the time and place it is imported into this state. The person who owns the gasoline at the time of importation receives the gasoline at the time and place of importation unless the gasoline is delivered to a person who is registered as a distributor pursuant to the Gasoline Tax Act, in which case the distributor is deemed to have received the gasoline at the time and place of importation.

C. Any product other than gasoline that is blended in this state to produce gasoline other than at a refinery or pipeline terminal is received by the person who is the owner of the gasoline at the time and place the blending is completed.

D. If gasoline is received within the exterior boundaries of an Indian reservation or pueblo grant and the gasoline tax is not paid with respect to the gasoline by the person receiving the gasoline within the exterior boundaries of the Indian reservation or pueblo grant, the gasoline is also received when the gasoline is transported off the reservation or pueblo grant by any means other than in the fuel supply tank of a motor vehicle. In such a case, the person who owns the gasoline immediately after the time of transportation off the reservation or pueblo grant or, if the gasoline is delivered to a person registered as a distributor pursuant to the Gasoline Tax Act, the distributor receives the gasoline at the time and place the gasoline is transported off the reservation or pueblo grant.

History: 1978 Comp., § 7-13-2.1, enacted by Laws 1999, ch. 190, § 2.

ANNOTATIONS

Effective dates. — Laws 1999, ch. 190, § 4 made Laws 1999, ch. 190, § 2 effective July 1, 1999.

7-13-3. Imposition and rate of tax; denomination as "gasoline tax".

A. For the privilege of receiving gasoline in this state, there is imposed an excise tax at a rate provided in Subsection B of this section on each gallon of gasoline received in New Mexico.

B. The tax imposed by Subsection A of this section shall be seventeen cents (\$.17) per gallon received in New Mexico.

C. The tax imposed by this section may be called the "gasoline tax".

History: 1953 Comp., § 72-27-3, enacted by Laws 1971, ch. 207, § 3; 1978, ch. 182, § 23; 1979, ch. 166, § 6; 1985, ch. 35, § 1; 1987, ch. 347, § 12; 1989, ch. 356, § 9; 1993, ch. 32, § 2; 1993, ch. 357, § 9; 1994, ch. 5, § 22; 1995, ch. 6, § 10.

ANNOTATIONS

Compiler's notes. — Subsection B of Laws 1995, ch. 6, § 20 repealed 7-13-3 NMSA 1978, as enacted by Laws 1994, ch. 5, § 23, relating to the imposition and rate of the gasoline tax and which was to become effective August 1, 1997, effective June 16, 1995.

Laws 2003, ch. 289, § 1 repealed the Laws 1995, ch. 6, § 11 repeal and reenactment of this section, effective June 20, 2003.

Temporary provisions. — Laws 1997, ch. 192, § 15, effective June 1, 1997, provided that gasoline received by a distributor pursuant to the Gasoline Tax Act or special fuel received by a supplier pursuant to the Special Fuels Supplier Tax Act prior to the effective date of this act shall be subject to gasoline tax or special fuel excise tax, as appropriate, pursuant to the provisions of the Gasoline Tax Act or Special Fuels Supplier Tax Act in effect immediately prior to the effective date of this act.

The 1995 amendment, effective July 1, 1995, substituted "seventeen cents (\$.17)" for "twenty cents (\$.20)" in Subsection B.

The 1994 amendment, effective July 1, 1994, substituted "twenty cents (\$.20)" for "twenty-two cents (\$.22)" in Subsection B.

The 1993 amendment, effective July 1, 1993, rewrote this section to the extent that a detailed comparison was impracticable.

The 1989 amendment, effective July 1, 1989, in Subsection B, substituted "sixteen cents (\$.16) per gallon" for "fourteen cents (\$.14) per gallon".

Right to impose tax. — A state may impose a license tax upon the distribution and sale of gasoline in domestic commerce if it does not make its payment a condition of carrying on interstate or foreign commerce; gasoline imported from another state and used to conduct the business of the distributor may be taxed, for it loses its interstate character and the tax is an excise tax on its use. *Bowman v. Cont'l Oil Co.*, 256 U.S. 642, 41 S. Ct. 606, 65 L. Ed. 1139 (1921).

Preemption by Self-Determination Act. — To the extent that the Gasoline Tax Act imposes a tax on Indian entities, where that tax would not be imposed if the gasoline were sold to a federal agency providing the same services as the Indian entity, the tax imposed is preempted by the Self-Determination Act, 25 U.S.C.S. §§ 450-458. *Ramah Navajo Sch. Bd., Inc. v. N.M. Taxation & Revenue Dep't*, 1999-NMCA-050, 127 N.M. 101, 977 P.2d 1021, cert. denied, 127 N.M. 389, 981 P.2d 1207.

Former excise tax on use of gasoline offended commerce clause of the federal constitution and could not be enforced in the case of one purchasing gasoline in another state and using it in this state as fuel for interstate air commerce. *Transcon. & W. Air, Inc. v. Lujan*, 1931-NMSC-064, 36 N.M. 64, 8 P.2d 103.

7-13-3.1. Gasoline inventory tax; imposition of tax; date payment of tax due.

A. A gasoline inventory tax is imposed measured by the quantity of gallons of gasoline in the possession of a distributor or wholesaler on the day in which an increase in the excise tax imposed by Section 7-13-3 NMSA 1978 is effective. The taxable event is the existence of an inventory in the possession of a distributor or wholesaler on the day prior to the day in which an increase in the excise tax imposed by Section 7-13-3 NMSA 1978 is effective. The rate of the gasoline inventory tax to apply on each gallon of gasoline held in inventory by a distributor or wholesaler, as provided in Section 7-13-3.2 NMSA 1978, shall be the difference between the gasoline excise tax rate imposed on the day prior to the day in which the gasoline excise tax is increased subtracted from the gasoline excise tax rate imposed on the day that the gasoline excise tax rate increase is effective, expressed in cents per gallon.

B. The gasoline inventory tax is to be paid to the department on or before the twenty-fifth day of the month following the month in which the taxable event occurs.

History: 1978 Comp., § 7-13-3.1, enacted by Laws 1979, ch. 166, § 7; 1993, ch. 32, § 3.

ANNOTATIONS

The 1993 amendment, effective June 18, 1993, in Subsection A, substituted "the day" for "July 1 of the calendar year" in the first sentence and "the day prior to the day" for "July 1 of the calendar year" in the second sentence, and in the third sentence, substituted "on the day prior to the day" for "through June of the calendar year", deleted

"increased" following "subtracted from the", and substituted "the day that the gasoline excise tax rate increase is effective" for "July 1 of that same calendar year"; deleted former Subsection B, pertaining to inclusion in the inventory tax of the selling price of gasoline; redesignated former Subsection C as current Subsection B; and substituted "department" for "division" in current Subsection B.

Am. Jur. 2d, A.L.R. and C.J.S. references. — 71 Am. Jur. 2d State and Local Taxation § 632.

7-13-3.2. Gasoline inventories.

A. On the day prior to the day that the excise tax imposed by Section 7-13-3 NMSA 1978 is increased, each distributor, wholesaler and retailer shall take inventory of the gallons of gasoline on hand.

B. Distributors and wholesalers shall report total gallons of gasoline in inventory on the day prior to the day that an increase in the gasoline tax rate is effective and pay any tax due imposed by Section 7-13-3.1 NMSA 1978.

C. Retailers shall maintain a record of the total gallons of gasoline in inventory on the day prior to the day that an increase in the gasoline tax rate is effective and shall not increase the price of the gasoline sold until the inventory is disposed of in the ordinary course of business.

History: 1978 Comp., § 7-13-3.2, enacted by Laws 1979, ch. 166, § 8; 1985, ch. 35, § 2; 1993, ch. 32, § 4; 1994, ch. 5, § 24; 1995, ch. 70, § 16.

ANNOTATIONS

The 1995 amendment, effective July 1, 1995, deleted Subsection D which read: "The department shall promulgate regulations required to administer this section."

The 1994 amendment, effective May 18, 1994, deleted "or decreased" following "increased" in Subsection A, "or decrease" following "increase" and "excise" following "the gasoline" in Subsection B, and "excise" following "in the gasoline" and "or reduce" following "not increase" in Subsection C.

The 1993 amendment, effective June 18, 1993, substituted "On the day prior to the day that the excise tax imposed by Section 7-13-3 NMSA 1978 is increased or decreased" for "On July 1 of the calendar year in which the excise tax is imposed by Section 7-13-3 NMSA 1978" in Subsection A, "the day prior to the day that an increase or decrease in the gasoline excise tax rate is effective" for July 1" in Subsections B and C, and "department" for "division" in Subsection D.

7-13-3.3. Repealed.

ANNOTATIONS

Repeals. — Laws 1994, ch. 5, § 27, repealed 7-13-3.3 NMSA 1978, as enacted by Laws 1979, ch. 166, § 9, relating to the gasoline inventory tax rebate, effective May 18, 1994. For provisions of former section, see the 1993 NMSA 1978 on *NMOneSource.com*.

7-13-3.4. Repealed.

ANNOTATIONS

Laws 1990, ch. 124, § 23 repealed 7-13-3.4 NMSA 1978, as enacted by Laws 1988, ch. 70, § 10, relating to petroleum storage cleanup fund surcharge, effective July 1, 1990. For provisions of former section, see the 1989 NMSA 1978 on *NMOneSource.com*.

7-13-3.5. Bond required of taxpayers.

A. Except as provided in Subsection H of this section, every taxpayer shall file with the department a bond on a form approved by the attorney general with a surety company authorized by the state corporation commission [public regulation commission] to transact business in this state as a surety and upon which bond the taxpayer is the principal obligor and the state the obligee. The bond shall be conditioned upon the prompt filing of true reports and the payment by the taxpayer to the department of all taxes levied by the Gasoline Tax Act, together with all applicable penalties and interest thereon.

B. In lieu of the bond, the taxpayer may elect to file with the department cash or bonds of the United States or New Mexico or of any political subdivision of the state.

C. The total amount of the bond, cash or securities required of any taxpayer shall be fixed by the department and may be increased or reduced by the department at any time, subject to the limitations provided in this section.

D. In fixing the total amount of the bond, cash or securities required of any taxpayer required to post bond, the department shall require an equivalent in total amount to at least two times the amount of the department's estimate of the taxpayer's monthly gasoline tax, determined in such manner as the secretary may deem proper; provided, however, the total amount of bond, cash or securities required of a taxpayer shall never be less than one thousand dollars (\$1,000).

E. In the event the department decides that the amount of the existing bond, cash or securities is insufficient to insure payment to this state of the amount of the gasoline tax and any penalties and interest for which the taxpayer is or may at any time become liable, then the taxpayer, upon written demand of the department mailed to the last known address of the taxpayer as shown on the records of the department, shall file an additional bond, cash or securities in the manner, form and amount determined by the

department to be necessary to secure at all times the payment by the taxpayer of all taxes, penalties and interest due under the Gasoline Tax Act.

F. A surety on a bond furnished by a taxpayer as required by this section shall be released and discharged from all liability accruing on the bond after the expiration of ninety days from the date upon which the surety files with the department a written request to be released and discharged; provided, however, that such request shall not operate to release or discharge the surety from any liability already accrued or that shall accrue before the expiration of the ninety-day period, unless a new bond is filed during the ninety-day period, in which case the previous bond may be canceled as of the effective date of the new bond. On receipt of notice of such request, the department promptly shall notify the taxpayer who furnished the bond that the taxpayer, on or before the expiration of the ninety-day period, shall file with the department a new bond with a surety satisfactory to the department in the amount and form required in this section.

G. The taxpayer required to file bond with or provide cash or securities to the department in accordance with this section and who is required by another state law to file another bond with or provide cash or securities to the department may elect to file a combined bond or provide cash or securities applicable to the provisions of both this section and the other law, with the approval of the secretary. The amount of the combined bond, cash or securities shall be determined by the department, and the form of the combined bond shall be approved by the attorney general.

H. Every taxpayer who, for the twenty-four month period immediately preceding July 1, 1994, has not been a delinquent taxpayer pursuant to the Gasoline Tax Act is exempt from the requirement pursuant to this section to file a bond. A taxpayer required to file a bond pursuant to the provisions of this section who, for a twenty-four consecutive month period ending after July 1, 1994, has not been a delinquent taxpayer pursuant to the Gasoline Tax Act may request to be exempt from the requirement to file a bond beginning with the first day of the first month following the end of the twenty-four month period. If a taxpayer exempted pursuant to this subsection subsequently becomes a delinquent taxpayer under the Gasoline Tax Act, the department may terminate the exemption and require the filing of a bond in accordance with this section. If the department terminates the exemption, the termination shall not be effective any earlier than ten days after the date the department notifies the taxpayer in writing of the termination.

History: Laws 1997, ch. 192, § 3.

ANNOTATIONS

Bracketed material. — The bracketed material was inserted by the compiler and is not part of the law. Laws 1998, ch. 108, § 80 provided that references to the state corporation commission be construed as references to the public regulation commission.

7-13-4. Deductions; gasoline tax.

In computing the gasoline tax due, the following amounts of gasoline may be deducted from the total amount of gasoline received in New Mexico during the tax period, provided satisfactory proof thereof is furnished to the department:

A. gasoline received in New Mexico, but exported from this state by a rack operator, distributor or wholesaler other than in the fuel supply tank of a motor vehicle or sold for export by a rack operator or distributor; provided that, in either case:

(1) the person exporting the gasoline is registered in or licensed by the destination state to pay that state's gasoline or equivalent fuel tax;

(2) proof is submitted that the destination state's gasoline or equivalent fuel tax has been paid or is not due with respect to the gasoline; or

(3) the destination state's gasoline or equivalent fuel tax is paid to New Mexico in accordance with the terms of an agreement entered into pursuant to Section 9-11-12 NMSA 1978 with the destination state;

B. gasoline received in New Mexico sold to the United States or an agency or instrumentality thereof for the exclusive use of the United States or an agency or instrumentality thereof. Gasoline sold to the United States includes gasoline delivered into the supply tank of a government-licensed vehicle of the United States;

C. gasoline received in New Mexico sold to an Indian nation, tribe or pueblo or a political subdivision, agency or instrumentality of that Indian nation, tribe or pueblo for the exclusive use of the Indian nation, tribe or pueblo or a political subdivision, agency or instrumentality thereof. Gasoline sold to an Indian nation, tribe or pueblo includes gasoline delivered into the supply tank of a government-licensed vehicle of the Indian nation, tribe or pueblo;

D. gasoline received in New Mexico, dyed in accordance with department regulations and used in a manner other than for propulsion of motor vehicles on the highways of this state or motorboats or activities ancillary to that propulsion;

E. gasoline received in New Mexico and sold at retail by a registered Indian tribal distributor if:

(1) the sale occurs on the Indian reservation, pueblo grant or trust land of the distributor's Indian nation, tribe or pueblo;

(2) the gasoline is placed into the fuel supply tank of a motor vehicle on that reservation, pueblo grant or trust land; and

(3) the Indian nation, tribe or pueblo has certified to the department that it has in effect an excise, privilege or similar tax on the gasoline; provided that the volume of gasoline deducted pursuant to this subsection shall be the total gallons sold in accordance with the provisions of this subsection multiplied by a fraction the numerator of which is the rate of the tribal tax certified to the department by the Indian nation, tribe or pueblo and the denominator of which is the rate of the gasoline tax imposed pursuant to the Gasoline Tax Act, but if the fraction exceeds one, it shall be one for purposes of determining the deduction;

F. gasoline received in New Mexico and sold by a registered Indian tribal distributor from a nonmobile storage container located within that distributor's Indian reservation, pueblo grant or trust land for resale outside that distributor's Indian reservation, pueblo grant or trust land; provided the department certifies that the distributor claiming the deduction sold no less than one million gallons of gasoline from a nonmobile storage container located within that distributor's Indian reservation, pueblo grant or trust land for resale outside that distributor's Indian reservation, pueblo grant or trust land during the period of May through August 1998; and provided further that the amount of gasoline deducted by a registered Indian tribal distributor pursuant to this subsection shall not exceed two million five hundred thousand gallons per month, calculated as a monthly average during the calendar year. Volumes deducted pursuant to Subsection E of this section shall not be deducted pursuant to this subsection; and

G. gasoline received in New Mexico on which New Mexico gasoline tax was paid by the out-of-state terminal at which the gasoline was loaded, provided that documentation that the gasoline was to be imported into New Mexico was provided to the terminal operator by the person receiving the fuel.

History: 1978 Comp., § 7-13-4, enacted by Laws 1991, ch. 9, § 32; 1997, ch. 192, § 2; 1998, ch. 44, § 1; 1999, ch. 190, § 3; 2007, ch. 110, § 1.

ANNOTATIONS

Repeals and reenactments. — Laws 1991, ch. 9, § 32 repealed 7-13-4 NMSA 1978, as amended by Laws 1991, ch. 9, § 31 and enacted a new section, effective July 1, 1992.

The 2007 amendment, effective June 15, 2007, added a new Subsection G to provide a deduction for gasoline received in New Mexico on which New Mexico gasoline tax was paid by the out-of-state terminal at which the gasoline was loaded.

The 1999 amendment, effective July 1, 1999, added Subsections E and F and made a related stylistic change.

The 1998 amendment, effective May 20, 1998, deleted "that" following "provided" in the introductory language and added Subsection D, making minor punctuation and stylistic changes.

The 1997 amendment, effective June 1, 1997, rewrote Subsection A, added the second sentence of Subsection B, and added Subsection C.

Preemption by Self-Determination Act. — To the extent that the Gasoline Tax Act imposes a tax on Indian entities, where that tax would not be imposed if the gasoline were sold to a federal agency providing the same services as the Indian entity, the tax imposed is preempted by the Self-Determination Act, 25 U.S.C.S. §§ 450-458. *Ramah Navajo Sch. Bd., Inc. v. N.M. Taxation & Revenue Dep't*, 1999-NMCA-050, 127 N.M. 101, 977 P.2d 1021, cert. denied, 127 N.M. 389, 981 P.2d 1207.

7-13-4.1. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 32, § 13 repealed 7-13-4.1 NMSA 1978, as enacted by Laws 1980, ch. 105, § 3, relating to deductions for ethanol blended fuels, effective June 18, 1993. For provisions of former sections, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-13-4.2. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 32, § 13 repealed 7-13-4.2 NMSA 1978, as enacted by Laws 1983, ch. 225, § 3, relating to deductions for ethanol blended fuel produced using New Mexico agricultural products, effective June 18, 1993. For provisions of former sections, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-13-4.3. Repealed.

ANNOTATIONS

Repeals. — Laws 1993, ch. 32, § 13 repealed 7-13-4.3 NMSA 1978, as enacted by Laws 1980, ch. 105, § 1, relating to findings and declaration of purpose, effective June 18, 1993. For provisions of former sections, see the 1992 NMSA 1978 on *NMOneSource.com*.

7-13-4.4. Additional deduction; certain retail sales on an Indian reservation, pueblo grant or trust land.

In computing the gasoline tax due, a person other than a registered Indian tribal distributor may deduct from the total amount of gasoline received in New Mexico during the tax period, provided satisfactory proof is provided to the department, gasoline received in New Mexico and sold at retail in New Mexico if:

- A. the sale occurs on an Indian reservation, pueblo grant or trust land;
- B. the gasoline is placed into the fuel supply tank of a motor vehicle on that reservation, pueblo grant or trust land;
- C. the Indian nation, tribe or pueblo has certified to the department that it has in effect an excise, privilege or similar tax on gasoline; provided that the gallons of gasoline deducted pursuant to this section shall be the total gallons sold in accordance with the provisions of this section multiplied by a fraction, the numerator of which is the rate of the tribal tax certified to the department by the Indian nation, tribe or pueblo and the denominator of which is the rate of the gasoline tax imposed pursuant to the Gasoline Tax Act, but, if the fraction exceeds one, the fraction shall be deemed to be one for purposes of determining the deduction; and
- D. the person is subject to and in compliance with the tax on gasoline imposed by the Indian nation, tribe or pueblo where the sale occurs.

History: 1978 Comp., § 7-13-4.4, enacted by Laws 2000, ch. 50, § 1.

ANNOTATIONS

Effective dates. — Laws 2000, ch. 50 § 2 made Laws 2000, ch. 50, § 1 effective April 1, 2000.

7-13-5. Tax returns; payment of tax.

Distributors shall file gasoline tax returns in form and content as prescribed by the secretary on or before the twenty-fifth day of the month following the month in which gasoline is received in New Mexico. Such returns shall be accompanied by payment of the amount of gasoline tax due. The department may require that the tax returns be provided through electronic means as long as an exception is provided for distributors with limited amounts of fuel distributed.

History: 1953 Comp., § 72-27-5, enacted by Laws 1971, ch. 207, § 5; 1983, ch. 204, § 5; 1993, ch. 32, § 6; 2005, ch. 109, § 6.

ANNOTATIONS

The 2005 amendment, effective January 1, 2006, provided that the taxation and revenue department may require that tax returns be provided by electronic means if an exception is given to distributors with limited amounts of fuel distributed.

The 1993 amendment, effective June 18, 1993, substituted "secretary" for "director" in the first sentence.

7-13-6. Returns by wholesalers; exception.

Wholesalers shall file information returns in form and content as prescribed by the department on or before the twenty-fifth day of the month following the month in which gasoline is sold in New Mexico. The department may require that the information returns be provided through electronic means as long as an exception is provided for wholesalers with limited amounts of fuel sold. Sales of gasoline in quantities of thirty-five gallons or more delivered into the fuel tanks of aircraft are not wholesale sales for the purposes of this section, and information returns on such sales need not be filed with the department.

History: 1953 Comp., § 72-27-6, enacted by Laws 1971, ch. 207, § 6; 1977, ch. 154, § 1; 1983, ch. 204, § 6; 1993, ch. 32, § 7; 2005, ch. 109, § 7.

ANNOTATIONS

The 2005 amendment, effective January 1, 2006, provided that the taxation and revenue department may require that information returns be provided by electronic means if an exception is given to wholesalers with limited amounts of fuel sold.

The 1993 amendment, effective June 18, 1993, substituted "department" for "director" in two places.

7-13-6.1. Returns by retailers; requirements; exception.

Retailers shall file information returns in form and content as prescribed by the department on or before the twenty-fifth day of the month following the month in which gasoline is sold in New Mexico. The department may require that the information returns be provided through electronic means if the department provides an exception from that requirement for retailers that purchase limited amounts of fuel.

History: Laws 2005, ch. 109, § 4.

ANNOTATIONS

Effective dates. — Laws 2005, ch. 109, § 16 made Laws 2005, ch. 109, § 4 effective January 1, 2006.

7-13-6.2. Returns by rack operators; requirements.

Rack operators shall file information returns in form and content as prescribed by the department on or before the twenty-fifth day of the month following the month in which gasoline is sold in New Mexico. The department may require that an information return be provided through electronic means if the department provides an exception from that requirement for rack operators that distribute limited amounts of fuel.

History: Laws 2005, ch. 109, § 5.

ANNOTATIONS

Effective dates. — Laws 2005, ch. 109, § 16 made Laws 2005, ch. 109, § 5 effective January 1, 2006.

7-13-7. Registration necessary to engage in business as distributor, wholesaler or retailer.

Each person engaged in the business of selling gasoline in New Mexico as a distributor, wholesaler or retailer shall register as such under the provisions of Section 7-1-12 NMSA 1978.

History: 1953 Comp., § 72-27-7, enacted by Laws 1971, ch. 207, § 7; 1983, ch. 204, § 7.

7-13-8. Misdemeanor for anyone other than producer, refiner or pipeline company to transport or store drip gasoline; misdemeanor to use drip gasoline in vehicle operated on highways of this state; enforcement by state police; magistrate court jurisdiction.

A. Any person other than a recognized producer, refiner or pipeline company who transports or stores drip gasoline in New Mexico without having in his possession an instrument in writing issued and signed by a recognized seller of gasoline stating the names and addresses of the seller and purchaser, the date of sale and the amount sold and price paid therefor shall, upon conviction thereof, be fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000) or confined in the county jail for a period of not longer than six months, or both, together with costs of prosecution.

B. Whoever uses drip gasoline in a motor vehicle operated on the highways of this state shall, upon conviction thereof, be fined not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000) or confined in the county jail for a period of not longer than six months, or both, together with costs of prosecution.

C. The New Mexico state police shall have the responsibility of enforcing the provisions of this section.

D. Jurisdiction over actions brought under this section is granted to magistrate courts.

History: 1953 Comp., § 72-27-8, enacted by Laws 1971, ch. 207, § 8; 1974, ch. 14, § 1.

7-13-9. Repealed.

ANNOTATIONS

Repeals. — Laws 1983, ch. 211, § 42, repealed 7-13-9 NMSA 1978, relating to the distribution of tax revenues, effective July 1, 1983.

7-13-10. Validation of pledges.

All prior pledges of any amounts distributed to municipalities and counties pursuant to Section 64-26-19 NMSA 1953 (being Laws 1967, Chapter 170, Section 8 repealed by Laws 1971, Chapter 207, Section 16) which heretofore have been made to the payment of bonds of municipalities and counties pursuant to Sections 3-31-1, 3-33-24, 3-34-1 through 3-34-4 or 3-39-12 NMSA 1978 or any other statute, and all action of the governing bodies of such municipalities and counties preliminary to and in the authorization of such pledges are validated, ratified, approved and confirmed.

History: 1953 Comp., § 72-27-9.1, enacted by Laws 1977, ch. 342, § 5; 1983, ch. 204, § 8.

7-13-11. Claim for refund or credit of gasoline tax paid; on gasoline destroyed by fire, accident or acts of God before retail sale; on gasoline previously received from a source other than a refiner or pipeline terminal.

A. Upon the submission of proof satisfactory to the department, the department shall allow a claim for refund or credit as provided in Sections 7-1-26 and 7-1-29 NMSA 1978 for tax paid on gasoline destroyed by fire, accident or acts of God while in the possession of a distributor, wholesaler or retailer.

B. Upon the submission of proof satisfactory to the department, a rack operator may submit, and the department may allow, a claim for refund of a New Mexico tax paid on gasoline previously received in New Mexico from a source other than a refiner or pipeline terminal in this state and placed in a terminal from which it will be loaded into tank cars, tank trucks, tank wagons or other types of transportation equipment.

C. No person may submit claims for refund pursuant to the provisions of this section more frequently than quarterly. No claim for refund may be submitted or allowed on less than one hundred gallons.

D. The department may prescribe the documents necessary to support a claim for refund pursuant to the provisions of this section.

History: 1953 Comp., § 72-27-10, enacted by Laws 1971, ch. 207, § 10; 1983, ch. 204, § 9; 1993, ch. 32, § 8; 2015 (1st S.S.), ch. 2, § 19.

ANNOTATIONS

The 2015 (1st S.S.) amendment, effective January 1, 2016, provided for a refund or credit of a New Mexico tax paid on gasoline previously received from a source other than a refiner or pipeline terminal in this state; in the catchline added "on gasoline previously received from a source other than a refiner or pipeline terminal"; added the subsection designation "A" preceding the previously undesignated language; and added Subsections B, C and D.

The 1993 amendment, effective June 18, 1993, substituted "to the department" and "department" for "to him" and "director", respectively.

7-13-12. Manifest or bill of lading required when transporting gasoline.

Every person transporting gasoline from a refinery or pipeline terminal in this state, importing gasoline into this state or exporting gasoline from this state, other than by pipeline or in the fuel supply tanks of motor vehicles, shall carry a manifest or bill of lading in form and content as prescribed by or acceptable to the department. The manifest or bill of lading shall be signed by the consignor and by every person accepting the gasoline or any part of it, with a notation as to the amount accepted. If a manifest or bill of lading is not required to be carried by the terms of this section, any person transporting gasoline without such a manifest or bill of lading shall, upon demand, furnish proof acceptable to the department that the gasoline so transported was legally acquired by a registered distributor who assumed liability for payment of the tax imposed by the Gasoline Tax Act.

History: 1953 Comp., § 72-27-11, enacted by Laws 1971, ch. 207, § 11; 1983, ch. 204, § 10; 1993, ch. 32, § 9.

ANNOTATIONS

The 1993 amendment, effective June 18, 1993, substituted "department" for "director" in the first and last sentences and "shall" for "must" in the last sentence.

7-13-13. Repealed.

ANNOTATIONS

Repeals. — Laws 1998, ch. 44, § 6 repealed 7-13-13 NMSA 1978, as enacted by Laws 1971, ch. 207, § 12, relating to permit to purchase dyed gasoline and apply for refund of gasoline tax on gasoline not used in motor boats or in motor vehicles operated on highways, effective July 1, 1998. For provisions of former sections, see the 1997 NMSA 1978 on *NMOneSource.com*.

7-13-14. Repealed.

ANNOTATIONS

Repeals. — Laws 1998, ch. 44, § 6 repealed 7-13-14 NMSA 1978, as enacted by Laws 1971, ch. 207, § 13, relating to claim for refund of gasoline tax paid on gasoline not used in motor boats or in motor vehicles licensed to operate on highways, effective July 1, 1998. For provisions of former sections, see the 1997 NMSA 1978 on *NMOneSource.com*.

7-13-15. Repealed.

ANNOTATIONS

Repeals. — Laws 1998, ch. 44, § 6 repealed 7-13-15 NMSA 1978, as enacted by Laws 1971, ch. 207, § 14, relating to gasoline wholesalers or distributors may sell gasoline to be used other than in motor boats or in vehicles licensed to be operated on highways, identifying dye added to such gasoline, effective July 1, 1998. For provisions of former sections, see the 1997 NMSA 1978 on *NMOneSource.com*.

7-13-16. Repealed.

ANNOTATIONS

Repeals. — Laws 1983, ch. 211, § 42, repealed 7-13-16 NMSA 1978, as enacted by Laws 1971, ch. 207, § 15, relating to the refund gasoline suspense fund, effective July 1, 1983.

7-13-17. Permit to purchase undyed gasoline for certain off-road use and to claim refund of tax.

A. Any person using gasoline in the operation of a clothes cleaning establishment, in stoves or other appliances burning gasoline, or operators of aircraft using aviation gasoline exclusively in the operation of aircraft, upon proper showing of the permit provided for in this section, may purchase gasoline to which dye has not been added and may claim a refund thereon under the provisions of this section.

B. Upon submission of proof satisfactory to the department that the requirements of this subsection have been met, the department shall allow a claim for refund of gasoline tax paid on gasoline purchased and used in the manner described in Subsection A of this section by holders of permits issued under this section. The individual purchases of gasoline, other than that used for aviation fuel, must have been made in quantities of fifty gallons or more. Purchasers of aviation fuel may accumulate invoices to reach the fifty gallon minimum. No claim for refund may be presented or allowed on less than one hundred gallons so purchased. The secretary may prescribe by regulation or instruction the documents necessary to support a claim for refund made pursuant to the provisions of this subsection.

C. The department shall create permits, in form and content as the secretary may prescribe, that will allow persons to purchase gasoline to which dye has not been added for the uses specified in Subsection A of this section. The secretary shall prescribe the method by which a person may apply for a permit.

D. The secretary, upon notice and after hearing, may suspend for a period of up to one year or revoke the gasoline tax refund permit of any person who makes any false statement on an application for a permit or on a claim for refund made pursuant to the provisions of this section, who uses the gasoline in a motor boat or in a vehicle registered to operate on the highways of this state or who violates any other provision of the Gasoline Tax Act.

History: Laws 1998, ch. 44, § 2.

ANNOTATIONS

Effective dates. — Laws 1998, ch. 44, § 7 made Laws 1998, ch. 44, § 2 effective July 1, 1998.

7-13-18. Dyed gasoline; permissible uses; penalties for misuse.

A. Gasoline distributors and wholesalers who are registered as distributors or wholesalers with the department may sell gasoline to be used other than in motor boats or in vehicles licensed to operate on the highways. These distributors and wholesalers shall mix with the gasoline an identifying dye in a manner consistent with state and federal law and regulations. The department shall furnish without charge the dye upon request. Such dyed gasoline may not be used in motor boats or in vehicles registered to be operated upon the highways of this state.

B. Any person who uses dyed gasoline in a motor boat or in a vehicle registered to be operated upon the highways of this state is liable for a civil penalty for each occurrence in an amount equal to the greater of one hundred dollars (\$100) or the rate of the gasoline tax multiplied by the capacity in gallons of the fuel supply tank or tanks of the motor boat or vehicle.

History: Laws 1998, ch. 44, § 3.

ANNOTATIONS

Effective dates. — Laws 1998, ch. 44, § 7 made Laws 1998, ch. 44, § 3 effective July 1, 1998.

ARTICLE 13A

Petroleum Products Loading Fee

7-13A-1. Short title.

Chapter 7, Article 13A NMSA 1978 may be cited as the "Petroleum Products Loading Fee Act".

History: 1978 Comp., § 7-13A-1, enacted by Laws 1990, ch. 124, § 14.

ANNOTATIONS

Emergency clauses. — Laws 1990, ch. 124, § 25 contained an emergency clause and was approved March 7, 1990.

Cross references. — For the Natural Gas and Crude Oil Production Incentive Act, see 7-29B-1 NMSA 1978 et seq.

7-13A-2. Definitions.

As used in the Petroleum Products Loading Fee Act :

A. "department" means the taxation and revenue department, the secretary of taxation and revenue or any employee of the department exercising authority lawfully delegated to that employee by the secretary;

B. "distributor" means any person registered or required to be registered as a rack operator or distributor for purposes of the Gasoline Tax Act [Chapter 7, Article 13 NMSA 1978] and any person registered or required to be registered as a rack operator or special fuel supplier for purposes of the Special Fuels Supplier Tax Act [Chapter 7, Article 16A NMSA 1978];

C. "gallon" means the quantity of liquid necessary to fill a standard United States gallon liquid measure, which is approximately 3.785 liters, or that same quantity adjusted to a temperature of sixty degrees fahrenheit at the election of any distributor, but a distributor shall report on the same basis for a period of at least one year;

D. "load" means eight thousand gallons of petroleum product;

E. "loading" means the act of placing or causing to be placed any petroleum product that is produced, refined, manufactured, blended or compounded at a refinery in this state or stored at a pipeline terminal in this state into tank cars, tank trucks, tank wagons or other types of transportation equipment or into any tank or other container from which sales or deliveries not involving transportation are made;

F. "person" means an individual or any other legal entity, including any gas, water or electric utility owned or operated by a county, municipality or other political subdivision of the state. "Person" also means, to the extent permitted by law, any

federal, state or other government or any department, agency or instrumentality of the state, county, municipality or any political subdivision thereof;

G. "petroleum product" means gasoline as defined in the Gasoline Tax Act and special fuel as defined in the Special Fuels Supplier Tax Act; and

H. "secretary" means, unless the context indicates another meaning, the secretary of taxation and revenue or the secretary's delegate; and

I. "unobligated balance of the corrective action fund" means corrective action fund equity less all known or anticipated liabilities against the fund.

History: 1978 Comp., § 7-13A-2, enacted by Laws 1990, ch. 124, § 15; 1995, ch. 16, § 13; 1997, ch. 192, § 4.

ANNOTATIONS

The 1997 amendment, effective June 1, 1997, rewrote this section to the extent that a detailed comparison is impracticable.

The 1995 amendment, effective January 1, 1996, inserted "which is approximately 3.785 liters" in Subsection C; rewrote Subsection E which read "'highway' means every way or place, including toll roads, generally open to or intended to be used for public travel by motor vehicles, regardless of whether it is temporarily closed"; rewrote Subsection F which read "'motor vehicle' means any self-propelled vehicle suitable for operation on highways"; rewrote Subsection G; and, in Subsection K, added Paragraph (2) and redesignated former Paragraphs (2) and (3) as Paragraphs (3) and (4).

7-13A-3. Imposition and rate of fee; denomination as "petroleum products loading fee".

A. For the privilege of loading gasoline or special fuel from a rack at a refinery or pipeline terminal in this state into a cargo tank, there is imposed a fee on the distributor at a rate provided in Subsection C of this section on each gallon of gasoline or special fuel loaded in New Mexico on which the petroleum products loading fee has not been previously paid.

B. For the privilege of importing gasoline or special fuel into this state for resale or consumption in this state there is imposed a fee determined as provided in Subsection C of this section on each load of gasoline or special fuel imported into New Mexico for resale or consumption on which the petroleum products loading fee has not been previously paid. For the purposes of this section, "load" means eight thousand gallons of gasoline or special fuel. To determine how many loads a person is to report under the provisions of this section, the person shall divide by eight thousand the total gallons of gasoline reported for the purposes of Section 7-13-3 NMSA 1978 as adjusted under the provisions of Section 7-13-4 NMSA 1978 and the total gallons of special fuels received

in New Mexico less any gallons exempted under Section 7-13A-4 NMSA 1978. Loads shall be calculated to the nearest one-hundredth of a load.

C. The fee imposed by this section is and may be referred to as the "petroleum products loading fee" and shall be one hundred fifty dollars (\$150) per load or whichever of the following applies:

(1) in the event the secretary of environment certifies that the unobligated balance of the corrective action fund at the end of the prior fiscal year equals or exceeds eighteen million dollars (\$18,000,000) the fee shall be set at forty dollars (\$40.00) per load;

(2) in the event the secretary of environment certifies that the unobligated balance of the corrective action fund at the end of the prior fiscal year exceeds twelve million dollars (\$12,000,000) but is less than eighteen million dollars (\$18,000,000) the fee shall be set at eighty dollars (\$80.00) per load;

(3) in the event the secretary of environment certifies that the unobligated balance of the corrective action fund at the end of the prior fiscal year exceeds six million dollars (\$6,000,000) but is less than twelve million dollars (\$12,000,000) the fee shall be set at one hundred twenty dollars (\$120) per load; and

(4) in the event the secretary of environment certifies that the unobligated balance of the corrective action fund at the end of the prior fiscal year is less than six million dollars (\$6,000,000) the fee shall be set at one hundred fifty dollars (\$150) per load.

D. The amount of the petroleum products loading fee set pursuant to Paragraph (1), (2), (3) or (4) of Subsection C of this section shall be imposed on the first day of the month following expiration of ninety days after the end of the fiscal year for which the certification was made.

E. As used in this section, "unobligated balance of the corrective action fund" means corrective action fund equity less all known or anticipated liabilities against the fund."

History: 1978 Comp., § 7-13A-3, enacted by Laws 1990, ch. 124, § 16; 1996, ch. 82, § 2.

ANNOTATIONS

Cross references. — For distribution of petroleum products loading fee, see 7-1-6.25 NMSA 1978.

For ground water protection corrective action fund, see 74-6B-7 NMSA 1978.

The 1996 amendment, effective July 1, 1996, rewrote Subsection C and added Subsections D and E.

7-13A-4. Exemptions.

A. Petroleum products that are either loaded into cargo tanks in New Mexico and exported for resale and consumption outside of New Mexico or are imported into New Mexico and subsequently exported for resale and consumption outside of New Mexico are exempt from the imposition of the petroleum products loading fee.

B. Petroleum products sold to the United States or any agency or instrumentality thereof for the exclusive use of the United States or any agency or instrumentality thereof are exempt from the imposition of the petroleum products loading fee.

History: 1978 Comp., § 7-13A-4, enacted by Laws 1991, ch. 9, § 34.

ANNOTATIONS

Repeals and reenactments. — Laws 1991, ch. 9, § 34 repealed 7-13A-4 NMSA 1978, as amended by Laws 1991, ch. 9, § 33 and enacted a new section, effective July 1, 1992.

7-13A-5. Deduction; gasoline or special fuels returned; biodiesel for subsequent blending or resale by a rack operator.

A. Refunds and allowances made to buyers for gasoline or special fuels returned to the refiner, pipeline terminal operator or distributor or amounts of gasoline or special fuels, the payment for which has not been collected and has been determined to be uncollectible pursuant to provisions of regulations issued by the secretary may be deducted from gallons used to determine loads for the purposes of calculating the petroleum products loading fee. If such a payment is subsequently collected, the gallons represented shall be included in determining loads. The deduction under the provisions of this section shall not be allowed if the petroleum products loading fee has not been paid previously on the petroleum products that were returned to the seller or the sale of which created an uncollectible debt.

B. Biodiesel, as defined in the Special Fuels Supplier Tax Act [Chapter 7, Article 16A NMSA 1978], loaded in or imported into New Mexico and delivered to a rack operator for subsequent blending or resale by a rack operator may be deducted from gallons used to determine loads for the purposes of calculating the petroleum products loading fee.

C. A taxpayer that deducts an amount of biodiesel pursuant to Subsection B of this section shall report the deducted amount separately with the taxpayer's return in a manner prescribed by the department.

D. The department shall calculate the aggregate amount, in dollars, of the difference between the amount of the petroleum products loading fee that would have been collected in a fiscal year if not for the deduction allowed pursuant to Subsection B of this section and the amount of the petroleum products loading fee actually collected. The department shall compile an annual report that includes the aggregate amount, the number of taxpayers that deducted an amount of biodiesel pursuant to Subsection B of this section and any other information necessary to evaluate the deduction. Beginning in 2019 and every five years thereafter, the department shall compile and present the annual reports to the revenue stabilization and tax policy committee and the legislative finance committee with an analysis of the costs and benefits to the state of the deduction.

E. For purposes of this section, "rack operator" means the operator of a refinery in this state or the owner of special fuel stored at a pipeline terminal in this state.

History: 1978 Comp., § 7-13A-5, enacted by Laws 1990, ch. 124, § 18; 2014, ch. 18, § 1.

ANNOTATIONS

The 2014 amendment, effective May 21, 2014, provided a deduction for certain biodiesel for subsequent blending or resale by a rack operator; in the catchline, after "returned", added "biodiesel for subsequent blending or resale by a rack operator; and added Subsections B, C, D and E.

Applicability. — Laws 2014, ch. 18, § 2 provided that Laws 2014, ch. 18, § 1 applies to biodiesel loaded in or imported into New Mexico on or after July 1, 2014.

7-13A-6. Fee returns; payment of fee.

Any person who either loads gasoline or special fuel in New Mexico and any person who imports gasoline or special fuel into New Mexico for resale or consumption in New Mexico shall file petroleum products loading fee returns in form and content as prescribed by the secretary on or before the twenty-fifth day of the month following the month in which petroleum products are either loaded in New Mexico or imported into New Mexico. Such returns shall be accompanied by payment of the amount of the petroleum products loading fee due.

History: 1978 Comp., § 7-13A-6, enacted by Laws 1990, ch. 124, § 19.

ANNOTATIONS

Emergency clauses. — Laws 1990, ch. 124, § 25 contained an emergency clause and was approved March 7, 1990.