

7-14A-10. Distribution of proceeds.

At the end of each month, the net receipts attributable to the leased vehicle gross receipts tax and any associated penalties and interest shall be distributed as follows:

- A. one-fourth to the local governments road fund; and
- B. three-fourths to the highway infrastructure fund.

History: Laws 1991, ch. 197, § 14; 1999 (1st S.S.), ch. 9, § 1.

ANNOTATIONS

The 1999 amendment, effective July 1, 1999, substituted present Subsections A and B for former Subsections A and B, relating to the manner of distribution of the net receipts.

7-14A-11. Administration.

- A. The department shall interpret the provisions of the Leased Vehicle Gross Receipts Tax Act.
- B. The department shall administer and enforce the collection of the leased vehicle gross receipts tax and the leased vehicle surcharge, and the Tax Administration Act applies to the administration and enforcement of the tax and the surcharge.

History: Laws 1991, ch. 197, § 15; 1993, ch. 359, § 4.

ANNOTATIONS

The 1993 amendment, effective July 1, 1993, inserted "and the leased vehicle surcharge" near the middle and added "and the surcharge" at the end, in Subsection B.

ARTICLE 15

Trip Tax

7-15-1. Recompiled.

ANNOTATIONS

Recompilations. — Laws 1988, ch. 73, § 24 recompiled former 7-15-1 NMSA 1978, relating to computation of the trip tax, as 7-15-3.1 NMSA 1978, effective July 1, 1988.

7-15-1.1. Short title.

Chapter 7, Article 15 NMSA 1978 may be cited as the "Trip Tax Act".

History: 1978 Comp., § 7-15-1.1, enacted by Laws 1988, ch. 73, § 22.

7-15-2. Repealed.

ANNOTATIONS

Repeals. — Laws 1988, ch. 73, § 56A, repealed 7-15-2 NMSA 1978, as enacted by Laws 1943, ch. 125, § 13, relating to exemption from mileage tax of certain vehicles transporting farm products, effective July 1, 1988.

7-15-2.1. Definitions.

As used in the Trip Tax Act:

A. "combination gross vehicle weight" means the sum total of the gross vehicle weights of all units of a combination;

B. "commercial motor carrier vehicle" means any motor vehicle with a gross weight of twelve thousand pounds or more used or reserved for use in the transportation of persons, property or merchandise for hire, compensation or profit or in the furtherance of a commercial enterprise or any vehicle used or maintained primarily for the transportation of property or merchandise or for drawing other vehicles so used or maintained;

C. "department" means the department of transportation, the secretary of transportation and any employee of the department of transportation exercising authority lawfully delegated to that employee by the secretary;

D. "gross vehicle weight" means the weight of a vehicle without load, plus the weight of any load;

E. "motor vehicle" means every vehicle which is self-propelled and every vehicle which is propelled by electric power obtained from batteries or from overhead trolley wires, but not operated upon rails;

F. "registrant" means the person who has registered the vehicle pursuant to the laws of this state or another state;

G. "trip tax" means the use fee imposed under the Trip Tax Act; and

H. "vehicle" means every device in, upon or by which any person or property is or may be transported or drawn upon a highway, including any frame, chassis or body of any vehicle or motor vehicle, except devices moved by human power or used exclusively upon stationary rails or tracks.

History: 1978 Comp., § 7-15-2.1, enacted by Laws 1988, ch. 73, § 23; 1998 (1st S.S.), ch. 10, § 1; 2021, ch. 59, § 1.

ANNOTATIONS

The 2021 amendment, effective June 18, 2021, replaced the department of public safety with the department of transportation in the definition of "department", as used in the Trip Tax Act; and in Subsection C, changed "public safety" to "transportation" throughout, and after "employee of the department", added "of transportation".

The 1998 amendment, effective July 1, 1998, substituted "department of public safety" and "secretary of public safety" for "taxation and revenue department" and "secretary of revenue", respectively, in Subsection C.

7-15-3. Repealed.

ANNOTATIONS

Repeals. — Laws 1988, ch. 73, § 56A repealed 7-15-3 NMSA 1978, as enacted by Laws 1943, ch. 125, § 14, relating to exemption from mileage tax of retail merchants doing business outside of state when transporting farm products to wholesalers or manufacturers, effective July 1, 1988.

7-15-3.1. Trip tax; computation.

A. For the purpose of providing funds for the construction, maintenance, repair and reconstruction of this state's public highways, a use fee, to be known as the "trip tax", is imposed on each trip made in this state by the registrant, owner or operator of a foreign-based commercial motor carrier vehicle and is in lieu of registration fees and the weight distance tax that would otherwise be imposed on the trip on a registrant, owner or operator of any foreign-based commercial motor carrier vehicle that is:

- (1) not registered in this state under interstate registration;
- (2) not registered in this state under proportional registration;
- (3) not subject to a valid reciprocity agreement;
- (4) not registered as a foreign commercial motor carrier vehicle under short-term registration;
- (5) not registered under an allocation of one-way rental fleet vehicles; and
- (6) not exempted from registration and the payment of any registration fees and not exempted from the payment of the trip tax under Section 65-5-3 NMSA 1978.

B. Except as provided otherwise in Subsections C and D of this section, the trip tax shall be computed as follows:

(1) when the gross vehicle weight or combination gross vehicle weight exceeds twelve thousand pounds but does not exceed twenty-six thousand pounds, seven cents (\$.07) a mile for mileage to be traveled on the public highways within New Mexico, measured from the point of entering the state to the point of destination or place of leaving the state;

(2) when the gross vehicle weight or combination gross vehicle weight exceeds twenty-six thousand pounds and does not exceed fifty-four thousand pounds, twelve cents (\$.12) a mile for mileage to be traveled on the public highways within New Mexico, measured from the point of entering the state to the point of destination or place of leaving the state;

(3) when the gross vehicle weight or combination gross vehicle weight exceeds fifty-four thousand pounds and does not exceed seventy-two thousand pounds, fifteen cents (\$.15) a mile for mileage to be traveled on the public highways within New Mexico, measured from the point of entering the state to the point of destination or place of leaving the state; and

(4) when the gross vehicle weight or combination gross vehicle weight exceeds seventy-two thousand pounds, sixteen cents (\$.16) a mile for mileage to be traveled on the public highways within New Mexico, measured from the point of entering the state to the point of destination or place of leaving the state.

C. The department, by regulation, shall establish a procedure for the issuance of prepaid trip permits for:

(1) trips by a single vehicle or a fleet of vehicles for the purpose of:

(a) custom harvesting operations; or

(b) the transportation of goods or passengers between the state and Mexico;

or

(2) any vehicle that is unable to declare at the time of entering the state the point of destination or place of leaving the state.

D. Prepaid trip permits established pursuant to Subsection C of this section shall be sold in increments of no less than fifty dollars (\$50.00). Any portion not used prior to one year from the date of issuance shall not be refundable. Prepaid trip permits shall not be transferable between a registrant, owner or operator and another registrant, owner or operator. Charges against the prepaid trip permit shall be based on the computations specified in Subsection B of this section.

History: 1941 Comp., § 68-1531, enacted by Laws 1943, ch. 125, § 12; 1953 Comp., § 64-30-12; Laws 1972, ch. 7, § 30; 1980, ch. 59, § 1; 1987, ch. 347, § 13; 1978 Comp., § 7-15-1, recompiled as 1978 Comp., § 7-15-3.1 by Laws 1988, ch. 73, § 24; 1993, ch. 30, § 21; 1994, ch. 49, § 1; 2005, ch. 258, § 1; 2023, ch. 85, § 19.

ANNOTATIONS

The 2023 amendment, effective July 1, 2023, clarified the amount of the trip tax that may be imposed; and in Subsection A, in the introductory clause, after "is imposed", deleted "in lieu of registration fees and the weight distance tax on the" and added "on each trip made in this state by the registrant, owner or operator of a foreign-based commercial motor carrier vehicle and is in lieu of registration fees and the weight distance tax that would otherwise be imposed on the trip on a".

The 2005 amendment, effective July 1, 2005, in Subsection B(1), changed the trip tax from five cents to seven cents; in Subsection B(2), changed the trip tax from nine cents to twelve cents; in Subsection B(3), changed the trip tax from eleven cents to fifteen cents; and in Subsection B(4), changed the trip tax from twelve cents to sixteen cents.

The 1994 amendment, effective July 1, 1994, substituted "Subsections C and D" for "Subsection C" in the introductory language of Subsection B; and substituted Subsections C and D for former Subsection C, relating to flat fee permits.

The 1993 amendment, effective June 18, 1993, substituted "fuel excise tax" for "fuel tax" and "Section 7-16A-3" for "Section 7-16-3" near the end of Subsection C and made a minor stylistic change.

Am. Jur. 2d, A.L.R. and C.J.S. references. — State taxation of motor carriers as affected by commerce clause, 17 A.L.R.2d 421.

7-15-3.2. Exemption from tax.

Exempted from imposition of the trip tax is the use of the highways of this state by commercial motor carrier vehicles while operating exclusively within ten miles of a border with Mexico in conjunction with crossing the border with Mexico.

History: Laws 2006, ch. 44, § 1.

ANNOTATIONS

Effective dates. — Laws 2006, ch. 44 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective May 17, 2006, 90 days after adjournment of the legislature.

7-15-4. Interest; penalties.

A. If any trip tax is not paid when due, interest shall be paid to the state on such amount from the date on which the trip tax becomes due until it is paid. Interest shall be due to the state at the rate of fifteen percent a year, computed at the rate of one and one-quarter percent per month or any fraction thereof, except that, if the amount of interest due at the time payment is made is less than one dollar (\$1.00), then no interest shall be due. Nothing in this subsection shall be construed to impose interest on interest or interest on penalty.

B. In the case of failure, due to negligence or disregard of rules and regulations, but without intent to defraud, to pay when due any amount of trip tax required to be paid, there shall be added to the amount as penalty two percent per month, or any fraction thereof, from the date on which the trip tax becomes due until the time payment is made, provided that the total penalty shall not exceed ten percent of the amount nor shall it be less than a minimum of five dollars (\$5.00).

C. In the case of failure to pay when due any amount of trip tax required to be paid, with intent to defraud the state, there shall be added to the amount fifty percent thereof or a minimum of twenty-five dollars (\$25.00), whichever is greater, as penalty.

History: 1978 Comp., § 7-15-4, enacted by Laws 1988, ch. 73, § 25.

ANNOTATIONS

Repeals and reenactments. — Laws 1988, ch. 73, § 25 repealed former 7-15-4 NMSA 1978, as enacted by Laws 1943, ch. 125, § 15, relating to exemption from mileage tax of vehicles of public utilities, corporations, companies, or individuals used in regular course of business, and enacted a new section, effective July 1, 1988.

7-15-5. Distribution of proceeds.

The receipts from permit fees established pursuant to Subsection C of Section 7-15-3.1 NMSA 1978, the trip tax and any associated interest and penalties shall be deposited into the "motor vehicle suspense fund", hereby created in the state treasury. As of the end of each month, the net receipts attributable to the permit fees established pursuant to Subsection C of Section 7-15-3.1 NMSA 1978, trip tax and penalties and interest associated with the trip tax shall be distributed to the state road fund.

History: 1978 Comp., § 7-15-5, enacted by Laws 1988, ch. 73, § 26.

ANNOTATIONS

Effective dates. — Laws 1988, ch. 73, § 58 made Laws 1988, ch. 73, § 26 effective July 1, 1988.

7-15-6. Administration by department; authority of department.

A. The department has the authority and duty to administer the Trip Tax Act and to impose, collect and enforce the trip tax.

B. The department has the authority to interpret the provisions of the Trip Tax Act and to promulgate regulations with respect to the Trip Tax Act. The extent to which regulations will have retroactive effect shall be stated and, if no such statement is made, they will be applied prospectively only.

History: 1978 Comp., § 7-15-6, enacted by Laws 1988, ch. 73, § 27.

ANNOTATIONS

Effective dates. — Laws 1988, ch. 73, § 58 made Laws 1988, ch. 73, § 27 effective July 1, 1988.

ARTICLE 15A

Weight Distance Tax

7-15A-1. Short title.

Chapter 7, Article 15A NMSA 1978 may be cited as the "Weight Distance Tax Act".

History: 1978 Comp., § 7-15A-1, enacted by Laws 1988, ch. 73, § 28.

ANNOTATIONS

Effective dates. — Laws 1988, ch. 73, § 58 made Laws 1988, ch. 73, § 28 effective July 1, 1988.

7-15A-2. Definitions.

As used in the Weight Distance Tax Act:

A. "bus" means a motor vehicle designed and used for the transportation of a person and a motor vehicle, other than a taxicab, designed and used for the transportation of a person for compensation;

B. "declared gross weight" means the declared gross weight for purposes of the Motor Transportation Act [Chapter 65, Articles 1, 3 and 5 NMSA 1978];

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

D. "gross vehicle weight" means the weight of a vehicle without load, plus the weight of a load upon the vehicle;

E. "motor vehicle" means a vehicle that is self-propelled and a vehicle that is propelled by electric power obtained from batteries or from overhead trolley wires, but not operated upon rails;

F. "person" means:

(1) an individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other association; and

(2) to the extent permitted by law, a federal, state or other governmental unit or subdivision or an agency, department or instrumentality of the federal, state or other governmental unit;

G. "registrant" means a person who has registered the vehicle pursuant to the laws of this state or another state;

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

I. "tax" means the weight distance tax imposed by the Weight Distance Tax Act;

J. "vehicle" means a device in, upon or by which a person or property is or may be transported or drawn upon a highway, including a frame, chassis or body of a vehicle or motor vehicle, except a device moved by human power or used exclusively upon stationary rails or tracks; and

K. "weight distance tax identification permit" means an administrative certificate that is issued by the department and that identifies a specific vehicle as subject to the tax imposed pursuant to the Weight Distance Tax Act.

History: 1978 Comp., § 7-15A-2, enacted by Laws 1988, ch. 73, § 29; 2003 (1st S.S.), ch. 3, § 3.

ANNOTATIONS

The 2003 (1st S.S.) amendment, effective July 1, 2004, substituted "a" for "every" preceding "motor vehicle" twice and "a person" for "persons" twice in Subsection A, "an" for "any" preceding "employee" near the middle of Subsection C, "a load upon the vehicle" for "any load thereon" at the end of Subsection D, "a vehicle that" for "every vehicle which" twice in Subsection E, rewrote Subsection F so as to designate the previously undesignated language as Paragraphs (1) and (2) and substituted "an" for "any" at the beginning of Paragraph (1) and "a" for "any" preceding "federal" near the

beginning and "of the federal, state or other governmental unit" for "thereof" at the end of Paragraph (2) of that subsection, "a" for "any" preceding "person" in Subsection G, and "a" for "every" preceding "device" near the beginning, "a" for "any" preceding "person" near the beginning, preceding "frame" and "vehicle" near the middle and "a device" for "devices" near the end of Subsection J, and added Subsection K.

7-15A-3. Imposition of weight distance tax.

A tax is imposed upon the registrants, owners and operators for the use of the highways of this state by all motor vehicles having a declared gross weight or gross vehicle weight in excess of twenty-six thousand pounds and registered in this state, registered under proportional registration or qualified under the provisions of Sections 65-1-32 and 65-1-33 NMSA 1978. This tax shall be known as the "weight distance tax".

History: 1978 Comp., § 7-15A-3, enacted by Laws 1988, ch. 73, § 30.

ANNOTATIONS

Effective dates. — Laws 1988, ch. 73, § 58 made Laws 1988, ch. 73, § 30 effective July 1, 1988.

Burden of proof. — Where the taxpayer engaged in the intra-state hauling of construction materials; the taxpayer calculated the mileage traveled by taxpayer's trucks based on the amount of fuel purchased as shown on fuel receipts multiplied by the industry average of five miles per gallon, the department's auditor decided that the taxpayer's records were unreliable and used an alternative methodology to calculate mileage; based on the taxpayer's evidence, a hearing officer found that the taxpayer's fuel records were reliable and were not controverted by the department's evidence; and the hearing officer concluded that the taxpayer had overcome the presumption of the correctness of the department's assessment and that the department had failed to meet its burden to prove the correctness of its assessment, the hearing officer correctly determined that the burden had shifted to the department to prove the correctness of its assessment. *N.M. Taxation & Revenue Dep't v. Casias Trucking*, 2014-NMCA-099.

7-15A-4. Responsibility for payment of tax.

The tax shall be paid by the registrant, owner or operator of a motor vehicle registered in this state to which the tax applies.

History: 1978 Comp., § 7-15A-4, enacted by Laws 1988, ch. 73, § 31.

ANNOTATIONS

Effective dates. — Laws 1988, ch. 73, § 58 made Laws 1988, ch. 73, § 31 effective July 1, 1988.

7-15A-5. Exemption from tax.

Exempted from imposition of the weight distance tax is the use of the highways of this state by:

- A. school buses;
- B. buses used exclusively for the transportation of agricultural laborers;
- C. buses operated by religious or nonprofit charitable organizations; and
- D. commercial motor carrier vehicles as defined in Subsection B of Section 7-15-2.1 NMSA 1978 while operating exclusively within ten miles of a border with Mexico in conjunction with crossing the border with Mexico.

History: 1978 Comp., § 7-15A-5, enacted by Laws 1988, ch. 73, § 32; 2006, ch. 44, § 2.

ANNOTATIONS

The 2006 amendment, effective May 17, 2006, added Subsection D to exempt commercial motor carrier vehicles while operating exclusively within ten miles of a border with Mexico in conjunction with crossing the border with Mexico.

7-15A-6. Tax rate for motor vehicles other than buses; reduction of rate for one-way hauls.

A. For on-highway operations of motor vehicles other than buses, the weight distance tax shall be computed in accordance with the following schedule:

Declared Gross Weight (Gross Vehicle Weight)	Tax Rate (Mills per Mile)
26,001 to 28,000	11.01
28,001 to 30,000	11.88
30,001 to 32,000	12.77
32,001 to 34,000	13.64
34,001 to 36,000	14.52
36,001 to 38,000	15.39
38,001 to 40,000	16.73
40,001 to 42,000	18.05
42,001 to 44,000	19.36
44,001 to 46,000	20.69
46,001 to 48,000	22.01

48,001 to 50,000	23.33
50,001 to 52,000	24.65
52,001 to 54,000	25.96
54,001 to 56,000	27.29
56,001 to 58,000	28.62
58,001 to 60,000	29.93
60,001 to 62,000	31.24
62,001 to 64,000	32.58
64,001 to 66,000	33.90
66,001 to 68,000	35.21
68,001 to 70,000	36.52
70,001 to 72,000	37.86
72,001 to 74,000	39.26
74,001 to 76,000	40.71
76,001 to 78,000	42.21
78,001 and over	43.78.

B. All motor vehicles for which the tax is computed under Subsection A of this section shall pay a tax that is two-thirds of the tax computed under Subsection A of this section if:

- (1) the motor vehicle is customarily used for one-way haul;
- (2) forty-five percent or more of the mileage traveled by the motor vehicle for a registration year is mileage that is traveled empty of all load; and
- (3) the registrant, owner or operator of the vehicle attempting to qualify under this subsection has made a sworn application to the department to be classified under this subsection for a registration year and has given whatever information is required by the department to determine the eligibility of the vehicle to be classified under this subsection and the vehicle has been so classified.

History: 1978 Comp., § 7-15A-6, enacted by Laws 1988, ch. 73, § 33; 2003 (1st S.S.), ch. 3, § 4; 2004, ch. 59, § 1.

ANNOTATIONS

The 2004 amendments, effective July 1, 2004, amended Subsection A to change the gross vehicle weight of "26,000" to "26,001".

The 2003 (1st S.S.) amendment, effective July 1, 2004, increased each of the tax rates in Subsection A by approximately 38.2%, except the "46,001 to 48,000" rate which increased by approximately 25.6%, and substituted "that" for "which" in the introductory

language and in Paragraph (2) and "year and has given" for "year, has given" in Paragraph (3) of Subsection B.

7-15A-7. Tax rate for buses.

For all buses, the weight distance tax shall be computed in accordance with the following schedule:

Declared Gross Weight (Gross Vehicle Weight)	Tax Rate (Mills per Mile)
26,001 to 28,000	11.01
28,001 to 30,000	11.88
30,001 to 32,000	12.77
32,001 to 34,000	13.64
34,001 to 36,000	14.52
36,001 to 38,000	15.39
38,001 to 40,000	16.73
40,001 to 42,000	18.05
42,001 to 44,000	19.36
44,001 to 46,000	20.69
46,001 to 48,000	22.01
48,001 to 50,000	23.33
50,001 to 52,000	24.65
52,001 to 54,000	25.96
54,001 and over	27.29.

History: 1978 Comp., § 7-15A-7, enacted by Laws 1988, ch. 73, § 34; 2003 (1st S.S.), ch. 3, § 5; 2004, ch. 59, § 2.

ANNOTATIONS

The 2004 amendments, effective July 1, 2004, amended Subsection A to change the gross vehicle weight of "26,000" to "26,001".

The 2003 (1st S.S.) amendment, effective July 1, 2004, increased each of the tax rates by approximately 38%.

7-15A-8. Mileage and weights to be used for computing tax.

A. The total number of miles traveled on New Mexico highways during the tax payment period by the motor vehicle subject to the tax shall be used in computing the tax.

B. Registrants, owners and operators of all motor vehicles to which the tax applies shall report to the department, in the manner required by the department, the total mileage traveled in New Mexico and the total mileage traveled in all states during the tax payment period applicable to that registrant, owner or operator.

C. All motor vehicles subject to the tax shall be registered in accordance with law at the highest gross vehicle weight or combined gross vehicle weight at which the vehicle will be operated for that registration year in this state.

D. It is unlawful and a violation of the Weight Distance Tax Act for any motor vehicle to be operated on New Mexico highways at a gross vehicle weight higher than that at which the registrant declared for registration purposes pursuant to either the Motor Vehicle Code [Chapter 66, Articles 1 through 8 NMSA 1978] or the Motor Transportation Act [Chapter 65, Articles 1, 3 and 5 NMSA 1978]. The operator of a motor vehicle operated on highways of this state at a gross weight or combination gross weight higher than that declared for registration purposes shall be subject to the penalty provisions of Section 66-7-411 NMSA 1978.

History: 1978 Comp., § 7-15A-8, enacted by Laws 1988, ch. 73, § 35.

ANNOTATIONS

Effective dates. — Laws 1988, ch. 73, § 58 made Laws 1988, ch. 73, § 35 effective July 1, 1988.

7-15A-9. Weight distance tax; payment to department; record-keeping requirements.

A. Except as provided in Subsection B of this section, the weight distance tax shall be paid to the department by April 30 for the first quarterly period of January 1 through March 31, by July 31 for the second quarterly period of April 1 through June 30, by October 31 for the third quarterly period of July 1 through September 30 and by January 31 for the fourth quarterly period of October 1 through December 31 of each year.

B. Any registrant, owner or operator not liable for the special fuel tax whose total weight distance tax for the previous calendar year was less than five hundred dollars (\$500) may elect to pay the tax on an annual basis. Any registrant, owner or operator liable for the special fuel tax whose total combined liability for the weight distance tax and the special fuel tax for the previous calendar year was less than five hundred dollars (\$500) may elect to pay the weight distance tax on an annual basis. Election shall be made by filing a written statement of such election with the department on or before April 1 of the first year in which the election is made. Upon filing the written election with the department, the total weight distance tax due for the current calendar year shall be paid to the department by January 31 of the following year. If, however, any registrant, owner or operator is or becomes delinquent in excess of thirty days in any payment of the weight distance tax, that person shall make all future payments

according to the schedule of Subsection A of this section. If any person who has made an election under this subsection has a liability for total weight distance tax or total combined weight distance tax and special fuel tax, as applicable, of five hundred dollars (\$500) or more for any calendar year, that person shall make the succeeding year's payments pursuant to Subsection A of this section.

C. Any registrant, owner or operator not liable for the special fuel tax who has not previously been liable for the weight distance tax and whose liability for the weight distance tax is expected to be less than five hundred dollars (\$500) annually may, with the approval of the secretary, pay the weight distance tax as provided in Subsection B of this section. Any registrant, owner or operator liable for the special fuel tax who has not previously been liable for the weight distance tax and whose total combined liability for the special fuel tax and weight distance tax is expected to be less than five hundred dollars (\$500) annually may, with the approval of the secretary, pay the weight distance tax as provided in Subsection B of this section. If, however, the total annual liability or combined liability, as applicable, is expected to be five hundred dollars (\$500) or more, the registrant, owner or operator shall make payments pursuant to Subsection A of this section.

D. All registrants, owners or operators required to pay the weight distance tax shall preserve the records upon which the periodic payments required by Subsections A and B of this section are based for four years following the period for which a payment is made. Upon request of the department, the registrant, owner or operator shall make the records available to the department at the owner's office for audit as to accuracy of computations and payments. If the registrant, owner or operator keeps the records at any place outside this state, the department or the department's authorized agent may examine them at the place where they are kept. The department may make arrangements with agencies of other jurisdictions administering motor vehicle laws for joint audits of any such registrants, owners or operators.

History: 1953 Comp., § 64-6-30, enacted by Laws 1978, ch. 35, § 365; 1987 Comp., § 66-6-30, recompiled as 1978 Comp., § 7-15A-9 by Laws 1988, ch. 73, § 36; 1989, ch. 148, § 1; 1999, ch. 200, § 1.

ANNOTATIONS

The 1999 amendment, effective June 18, 1999, substituted "for" for "to" throughout the section; substituted "April 30" for "April 25", "July 31" for "July 25", "October 31" for "October 25", and "January 31" for "January 25" in Subsection A; in Subsection B, substituted "January 31" for "January 25" in the fourth sentence and substituted "has a liability for" for "should pay a" and substituted "pursuant to" for "according to the schedule of" in the fifth sentence; in Subsection C, inserted "for the weight distance tax" in the first sentence and substituted "pursuant to" for "according to the schedule of" in the last sentence.

The 1989 amendment, effective July 1, 1990, in Subsection D deleted "and the registrant, owner or operator shall pay all necessary traveling expenses and subsistence incurred" at the end of the third sentence.

7-15A-10. Repealed.

History: Laws 1988, ch. 24, § 9; 1993, ch. 272, § 2; 2003 (1st S.S.), ch. 3, § 30.

ANNOTATIONS

Repeals. — Laws 2003 (1st S.S.), ch. 3, § 30, repealed 7-15A-10 NMSA 1978, as enacted by Laws 1988, ch. 24, § 9, relating to an annual filing fee for commercial motor carrier vehicles, effective July 1, 2004. For provisions of former section, see the 2002 NMSA 1978 on *NMOneSource.com*.

7-15A-11. Repealed.

ANNOTATIONS

Repeals. — Laws 1996, ch. 37, § 10 repealed 7-15A-11 NMSA 1978, as enacted by Laws 1988, ch. 14, § 2, relating to annual safety and training fee and schedule, effective July 1, 1996. For provisions of former section, see the 1995 NMSA 1978 on *NMOneSource.com*.

7-15A-12. Weight distance tax identification permits; suspension and renewal.

A. An operator of a motor vehicle registered in this state and subject to the weight distance tax shall display a weight distance tax identification permit issued for that vehicle to an enforcement officer of the department of public safety upon demand of that employee and when the vehicle passes through a port of entry.

B. The department may suspend or decline to renew a weight distance tax identification permit for a motor vehicle if the owner or operator of the vehicle does not comply with the provisions of the Weight Distance Tax Act or if the owner or operator is a delinquent taxpayer as provided in Section 7-1-16 NMSA 1978 only with respect to the weight distance tax or the gross receipts tax or if there are unfiled tax returns due with respect to the weight distance tax or the gross receipts tax.

C. The department of transportation may collect delinquent weight distance tax on behalf of the taxation and revenue department at ports of entry operated by the department of transportation.

History: Laws 2003 (1st S.S.), ch. 3, § 6; 2021, ch. 59, § 2; 2023, ch. 85, § 20.

ANNOTATIONS

The 2023 amendment, effective July 1, 2023, provided that certain licenses shall not be issued or renewed if the licensee is a delinquent taxpayer for certain taxes; and in Subsection B, added "or if the owner or operator is a delinquent taxpayer as provided in Section 7-1-16 NMSA 1978 only with respect to the weight distance tax or the gross receipts tax or if there are unfiled tax returns due with respect to the weight distance tax or the gross receipts tax".

The 2021 amendment, effective June 18, 2021, authorized the department of transportation to collect delinquent weight distance tax on behalf of the taxation and revenue department at ports of entry operated by the department of transportation; and added Subsection C.

7-15A-13. Weight distance tax identification permit administrative fee.

A. A person that obtains a weight distance tax identification permit shall pay an administrative fee to the department for the reasonable and necessary expense that the department incurs for processing and issuing a weight distance tax identification permit. The fee shall be paid in addition to a weight distance tax, special fuel excise tax and other use fee imposed for the use of public highways of this state. The department shall determine the amount of the fee pursuant to regulation. The fee shall not exceed ten dollars (\$10.00).

B. The department shall deposit to the weight distance tax identification permit administration fund all proceeds from administrative fees collected by the department pursuant to this section.

History: Laws 2003 (1st S.S.), ch. 3, § 7.

ANNOTATIONS

Effective dates. – Laws 2003 (1st S.S.), ch. 3, § 31 made Laws 2003 (1st S.S.), ch. 3, § 7 effective July 1, 2004.

7-15A-14. Weight distance tax identification permit fund.

The "weight distance tax identification permit fund" is created in the state treasury. The purpose of the fund is to provide an account from which the department and the department of transportation may pay the costs of issuing and administering weight distance tax identification permits and of enforcing weight distance tax compliance. The fund shall consist of administrative fees collected pursuant to the Weight Distance Tax Act. Money in the fund shall be appropriated to the department and the department of transportation to pay for the cost of issuance and administration of weight distance tax identification permits and of enforcement by the department and the department of

transportation of weight distance tax compliance for motor carriers with the provisions of the Weight Distance Tax Act. Disbursements from the fund shall be by warrant of the secretary of finance and administration upon vouchers signed by the secretary or the secretary's authorized representative. Money in the fund shall not revert to the general fund at the end of a fiscal year.

History: Laws 2003 (1st S.S.), ch. 3, § 8; 2006, ch. 33, § 1; 2017, ch. 60, § 1; 2021, ch. 59, § 3.

ANNOTATIONS

The 2021 amendment, effective June 18, 2021, removed the department of public safety from the provisions of the section; and deleted occurrences of "the department of public safety."

The 2017 amendment, effective June 16, 2017, included the department of public safety and the department of transportation as eligible recipients of the weight distance tax identification permit fund to pay the costs of administration and compliance enforcement of the Weight Distance Tax Act; after "an account from which the department", added "the department of public safety and the department of transportation", after "enforcing weight distance tax", deleted "identification permit use" and added "compliance", after "appropriated to the department", added "the department of public safety and the department of transportation", after "enforcement by the department", deleted "or the motor transportation division of", after the next occurrence of "department of public safety", added "and the department of transportation", after the next occurrence of "weight distance tax", deleted "identification permit use" and added "compliance", and after "for motor carriers", deleted "that do not comply".

The 2006 amendment, effective July 1, 2006, changed the name of the fund from the "weight distance tax identification permit administration fund" to the "weight distance tax identification permit fund"; provided that a purpose of the fund is to enforce weight distance tax identification permit use; and provided for the appropriation of money in the fund for administration and enforcement of the weight distance tax.

7-15A-15. Taxpayers of weight distance tax; surety bond required; exceptions.

A. Except as required in Subsection H of this section, every taxpayer with a commercial domicile not located in an International Fuel Tax Agreement jurisdiction shall file with the department a bond on a form approved by the attorney general with a surety company authorized by the public regulation commission to transact business in New Mexico 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 Weight Distance Tax Act, together with all applicable penalties and interest on the taxes.

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 a 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 a taxpayer required to post a bond, the department shall require an amount equivalent to the total estimated tax due for two quarters; provided, however, that the total amount of bond, cash or securities required of a taxpayer shall never be less than five hundred dollars (\$500) per motor vehicle on which the weight distance tax is imposed.

E. In the event the department determines that the amount of the existing bond, cash or securities is insufficient to ensure payment to New Mexico of the amount of the weight distance tax and penalties and interest for which a taxpayer is or may at any time become liable, the taxpayer, upon written demand from 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 pursuant to the Weight Distance 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 the request shall not operate to release or discharge the surety from 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 the request to cancel the bond due to filing of a new bond, the department shall promptly 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. A taxpayer who is required to file a 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 provision 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. A taxpayer who is required to file a bond pursuant to the provisions of this section and who for the eight consecutive quarters preceding the date of request has not been a delinquent taxpayer pursuant to the Weight Distance Tax Act may request to be

exempt from the requirement to file a bond beginning with the first day of the first quarter following the end of the eight-quarter period. If a taxpayer exempted pursuant to this subsection subsequently becomes a delinquent taxpayer, 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.

I. As used in this section, "taxpayer" means a registrant, owner or operator of a motor vehicle on whom the weight distance tax is imposed.

History: Laws 2007, ch. 110, § 2.

ANNOTATIONS

Effective dates. — Laws 2007, ch. 110, contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 15, 2007, 90 days after the adjournment of the legislature.

7-15A-16. Civil penalties; under-mileage reporters; under-weight reporters.

Any person required to file a report pursuant to Subsection B of Section 7-15A-8 NMSA 1978 that is determined to have reported less than the mileage actually traveled on New Mexico highways during a tax payment period or less than the actual gross vehicle weight traveled during a tax payment period shall, in addition to any other applicable fees, penalties and interest, pay an additional penalty computed in accordance with the following schedule:

Weight Distance Tax Owed Per Period	Penalty
\$1 to \$99	\$ 100
\$100 to \$499	\$ 500
\$500 to \$999	\$1,000
\$1,000 to \$1,499	\$1,500
\$1,500 to \$1,999	\$2,000
\$2,000 to \$2,499	\$2,500
\$2,500 to \$2,999	\$3,000
\$3,000 and over	\$4,000.

History: Laws 2009, ch. 196, § 1.

ANNOTATIONS