

HOUSE JOINT MEMORIAL 15

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,
2000**

INTRODUCED BY

Daniel P. Silva

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

A JOINT MEMORIAL

REQUESTING A STUDY OF ALTERNATIVES TO THE WEIGHT DISTANCE TAX
AND A REPORT OF STUDY FINDINGS AND RECOMMENDATIONS TO THE
REVENUE STABILIZATION AND TAX POLICY COMMITTEE.

WHEREAS, New Mexico is one of only four states that
continue to impose a weight distance or similar tax on motor
carriers; and

WHEREAS, there are greater opportunities for evasion of
a weight distance tax than other forms of taxation such as
registration fees or fuel taxes; and

WHEREAS, the legislature is particularly concerned about
not increasing the tax burden on carriers domiciled in New
Mexico; and

WHEREAS, replacing the weight distance tax would relieve
the additional compliance burdens currently borne by the
motor carrier industry and the enforcement and audit burdens

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1 of the taxation and revenue department; and

2 WHEREAS, any alternative proposed must assure at least
3 as much revenue as the weight distance tax produced for the
4 state road fund; and

5 WHEREAS, to reach an acceptable alternative proposal,
6 the parties involved must include representatives of the New
7 Mexico motor carriers association, the state highway and
8 transportation department, the taxation and revenue
9 department and the New Mexico petroleum marketers
10 association;

11 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
12 STATE OF NEW MEXICO that a study of alternatives to the
13 weight distance tax be undertaken by the New Mexico motor
14 carriers association, with the participation of the
15 secretaries of taxation and revenue and highway and
16 transportation or their designees and representatives of the
17 New Mexico petroleum marketers association; and

18 BE IT FURTHER RESOLVED that the study participants
19 report their finding and recommendations regarding
20 alternatives to the weight distance tax to the revenue
21 stabilization and tax policy committee no later than November
22 1, 2000; and

23 BE IT FURTHER RESOLVED that a copy of this memorial be
24 given to the chairman of the revenue stabilization and tax
25 policy committee, the New Mexico motor carriers association,
the New Mexico petroleum marketers association and the
secretaries of taxation and revenue and highway and

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