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HOUSE BILL 587

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Miguel P. Garcia

AN ACT

RELATING TO TAXATION; AMENDING A SECTION OF THE ALTERNATIVE
FUEL TAX ACT TO CHANGE THE DEFINITION OF ALTERNATIVE FUEL.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-16B-3 NMSA 1978 (being Laws 1995,
Chapter 16, Section 3, as amended) is amended to read:

"7-16B-3. DEFINITIONS. -- As used in the Alternative Fuel
Tax Act:

A. "alternative fuel" means liquefied petroleum
gas, compressed natural gas, liquefied natural gas, ~~[or a
water-phased hydrocarbon fuel emulsion consisting of a
hydrocarbon base and water in an amount not less than twenty
percent by volume of the total water-phased fuel emulsion]~~ a
fuel mixture containing not less than seventy percent ethanol
or methanol or a fuel mixture containing not less than twenty

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1 percent biodiesel or vegetable oil, all of which may be used
2 for the generation of power to propel a motor vehicle on the
3 highways;

4 B. "alternative fuel user" means any user who is a
5 registrant, owner or operator of a motor vehicle propelled by
6 alternative fuel;

7 C. "department" means the taxation and revenue
8 department, the secretary of taxation and revenue or any
9 employee of the department exercising authority lawfully
10 delegated to that employee by the secretary;

11 D. "distributor" means any person who delivers or
12 dispenses alternative fuel into the supply tank of a motor
13 vehicle;

14 E. "gallon" means the quantity of liquid necessary
15 to fill a standard United States gallon liquid measure, which
16 is approximately 3.785 liters for liquid alternative fuel
17 [~~provided, however, that in the case of a water-phased~~
18 ~~hydrocarbon fuel emulsion a gallon shall be measured only with~~
19 ~~respect to the hydrocarbon base portion of the emulsion and not~~
20 ~~to the water base portion]~~ or one hundred fourteen cubic feet
21 for nonliquid alternative fuel;

22 F. "gross vehicle weight" means the weight of a
23 motor vehicle or a combination motor vehicle without load, plus
24 the weight of any load on the motor vehicle;

25 G. "highway" means every road, highway,

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1 thoroughfare, street or way, including toll roads, generally
2 open to the use of the public as a matter of right for the
3 purpose of motor vehicle travel and notwithstanding that the
4 same may be temporarily closed for the purpose of construction,
5 reconstruction, maintenance or repair;

6 H. "motor vehicle" means any self-propelled vehicle
7 or device subject to registration under Section 66-3-1 NMSA
8 1978 that is used or may be used on the public highways in
9 whole or in part for the purpose of transporting persons or
10 property and includes any connected trailer or semitrailer;

11 I. "person" means an individual or any other legal
12 entity; "person" also means, to the extent permitted by law,
13 any federal, state or other government or any department,
14 agency or instrumentality of the state, county, municipality or
15 any political subdivision thereof;

16 J. "registrant" means any person who has registered
17 a motor vehicle pursuant to the laws of this state or of
18 another state;

19 K. "sale" means any delivery, exchange, gift or
20 other disposition;

21 L. "secretary" means the secretary of taxation and
22 revenue or the secretary's delegate;

23 M. "supply tank" means any tank or other receptacle
24 in which or by which fuel may be carried and supplied to the
25 fuel-furnishing device or apparatus of the propulsion mechanism

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1 of a motor vehicle when the tank or receptacle either contains
2 alternative fuel or alternative fuel is delivered into it;

3 N. "use" means:

4 (1) the receipt or placing of alternative fuel
5 by an alternative fuel user into the fuel supply tank of any
6 motor vehicle registered, owned or operated by the alternative
7 fuel user;

8 (2) the consumption by an alternative fuel
9 user of alternative fuel in the propulsion of a motor vehicle
10 on the highways of this state and any activity ancillary to
11 that propulsion; or

12 (3) the importation of alternative fuel in the
13 fuel supply tank of any motor vehicle as fuel for the
14 propulsion of the motor vehicle on the highways;

15 O. "user" means any person other than the United
16 States government or any of its agencies or instrumentalities;
17 the state of New Mexico or any of its political subdivisions,
18 agencies or instrumentalities; or an Indian nation, tribe or
19 pueblo or any agency or instrumentality of an Indian nation,
20 tribe or pueblo who uses alternative fuel to propel a motor
21 vehicle on the highways; and

22 P. the definitions of "alternative fuel user" and
23 "distributor" shall be construed so that a person may at the
24 same time be an alternative fuel user and a distributor."

25 Section 2. EFFECTIVE DATE. --The effective date of the

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1 provisions of this act is July 1, 2003.

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