

**FORTY-SEVENTH LEGISLATURE
FIRST SESSION, 2005**

February 25, 2005

Mr. Speaker:

Your **TAXATION AND REVENUE COMMITTEE**, to whom has been referred

HOUSE BILL 997

has had it under consideration and reports same with recommendation that it **DO PASS**, amended as follows:

1. On page 1, line 13, strike "PUBLIC" and after "BUS" insert "; PROVIDING FOR A REFUND OF SPECIAL FUEL EXCISE TAX PAID ON SPECIAL FUEL USED TO PROPEL A SCHOOL BUS".

2. On page 3, line 15, strike "public" and insert in lieu thereof "vehicle authorized by contract with the public education department as a".

3. On page 3, between lines 19 and 20, insert the following new section to read:

"Section 2. Section 7-16A-13.1 NMSA 1978 (being Laws 2001, Chapter 43, Section 2) is amended to read:

"7-16A-13.1. CLAIM FOR REFUND OF SPECIAL FUEL EXCISE TAX PAID ON SPECIAL FUEL [~~USED OFF-ROAD~~].--

A. Upon the submission of proof satisfactory to the department, a user of special fuel, other than a holder of a bulk storage user permit, may submit and the department may allow a claim for refund of tax paid on special fuel used to propel a vehicle authorized by contract with the public education department as a school bus, to propel a vehicle off-road, to operate auxiliary equipment by a power take-off from the main engine or transmission of a vehicle or to operate a non-automotive apparatus mounted on a vehicle when the special fuel used for such purposes and the special fuel used to propel the vehicle on the highways are drawn from a common supply tank. The vehicle must be registered with the department. The user must be registered with the department for purposes of reporting and paying gross receipts tax.

B. 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

**FORTY-SEVENTH LEGISLATURE
FIRST SESSION, 2005**

Page 2

hundred gallons.

C. The department may prescribe the documents necessary to support a claim for refund pursuant to the provisions of this section. The department may prescribe the use of types of monitoring or measuring equipment.

D. This section applies to special fuel purchased on or after July 1, 2001, except for the refund for special fuel used to propel a school bus, which applies to special fuel purchased on or after July 1, 2005."

4. Renumber the succeeding section accordingly.

Respectfully submitted,

Donald L. Whitaker, Chairman

Adopted _____
(Chief Clerk)

Not Adopted _____
(Chief Clerk)

Date _____

The roll call vote was 11 For 0 Against

Yes: 11

No: 0

Excused: Herrera, Lujan, B., Nunez

Absent: Taylor, Tripp

.156977.1

HB0997TR1.wpd