AN ACT

RELATING TO TAXATION; AMENDING THE WEIGHT DISTANCE TAX ACT; IMPOSING CIVIL PENALTIES FOR UNDERREPORTING MILEAGE DRIVEN OR GROSS VEHICLE WEIGHT.

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

Section 1. A new section of the Weight Distance Tax Act is enacted to read:

"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

19	Owed Per Period	Penalty
20	\$1 to \$99	\$ 100
21	\$100 to \$499	\$ 500
22	\$500 to \$999	\$1,000
23	\$1,000 to \$1,499	\$1,500
24	\$1,500 to \$1,999	\$2,000
25	\$2,000 to \$2,499	\$2,500

1	\$2,500 to \$2,999 \$3,000	
2	\$3,000 and over \$4,000."	
3	Section 2. SEVERABILITYIf any part or application of	
4	this act is held invalid, the remainder or its application to	
5	other situations or persons shall not be affected.	
6	Section 3. EFFECTIVE DATE The effective date of the	
7		SB 213
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