

AN ACT

RELATING TO TAXATION; CHANGING THE DUE DATE FOR THE WEIGHT
DISTANCE TAX.

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

Section 1. Section 7-15A-9 NMSA 1978 (being Laws 1978,
Chapter 35, Section 365, as amended) is amended to read:

"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."

Section 2. APPLICABILITY.--The provisions of this act are applicable to reporting periods beginning on or after

January 1, 1999. _____