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SENATE BILL 588

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Manny M Aragon

AN ACT

RELATING TO TAXATION; AMENDING THE GASOLINE TAX ACT TO CHANGE THE DEFINITION OF "RECEIVED" TO PROVIDE A DEDUCTION FOR CERTAIN VOLUMES SOLD BY REGISTERED TRIBAL DISTRIBUTORS; AMENDING THE PETROLEUM PRODUCTS LOADING FEE ACT AND THE SPECIAL FUELS SUPPLIER TAX ACT TO PROVIDE A DEDUCTION FOR CERTAIN VOLUMES SOLD BY REGISTERED TRIBAL SUPPLIERS.

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

Section 1. Section 7-13-2 NMSA 1978 (being Laws 1971, Chapter 207, Section 2, as amended) is amended to read:

"7-13-2. DEFINITIONS. -- As used in the Gasoline Tax Act:

A. "aviation gasoline" means gasoline sold for use in aircraft propelled by engines other than turbo-prop or jet-type engines;

B. "department" means the taxation and revenue

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1 department, the secretary of taxation and revenue or any
2 employee of the department exercising authority lawfully
3 delegated to that employee by the secretary;

4 C. "distributor" means any person, not including
5 the United States of America or any of its agencies except to
6 the extent now or hereafter permitted by the constitution and
7 laws thereof, who receives gasoline in this state.

8 "Distributor" shall be construed so that a person
9 simultaneously may be both a distributor and a retailer or
10 importer;

11 D. "drip gasoline" means a combustible hydrocarbon
12 liquid formed as a product of condensation from either
13 associated or nonassociated natural or casing head gas and
14 that remains a liquid at room temperature and pressure;

15 E. "ethanol blended fuel" means gasoline
16 containing a minimum of ten percent by volume of denatured
17 ethanol, of at least one hundred ninety-nine proof, exclusive
18 of denaturants;

19 F. "fuel supply tank" means any tank or other
20 receptacle in which or by which fuel may be carried and
21 supplied to the fuel-furnishing device or apparatus of the
22 propulsion mechanism of a motor vehicle when the tank or
23 receptacle either contains gasoline or gasoline is delivered
24 into it;

25 G. "gallon" means the quantity of liquid necessary

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1 to fill a standard United States gallon liquid measure or that
2 same quantity adjusted to a temperature of sixty degrees
3 fahrenheit at the election of any distributor, but a
4 distributor shall report on the same basis for a period of at
5 least one year;

6 H. "gasoline" means any flammable liquid
7 hydrocarbon used primarily as fuel for the propulsion of motor
8 vehicles, motorboats or aircraft except for diesel engine
9 fuel, kerosene, liquefied petroleum gas, compressed or
10 liquefied natural gas and products specially prepared and sold
11 for use in aircraft propelled by turbo-prop or jet-type
12 engines;

13 I. "government-licensed vehicle" means a motor
14 vehicle lawfully displaying a registration plate, as defined
15 in the Motor Vehicle Code, issued by the United States or any
16 state, identifying the motor vehicle as belonging to the
17 United States or any of its agencies or instrumentalities or
18 an Indian nation, tribe or pueblo or any of its political
19 subdivisions, agencies or instrumentalities;

20 J. "highway" means every road, highway,
21 thoroughfare, street or way, including toll roads, generally
22 open to the use of the public as a matter of right for the
23 purpose of motor vehicle travel regardless of whether it is
24 temporarily closed for the purpose of construction,
25 reconstruction, maintenance or repair;

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

7 L. "person" means an individual or any other
8 entity, including, to the extent permitted by law, any
9 federal, state or other government or any department, agency,
10 instrumentality or political subdivision of any federal, state
11 or other government;

12 M "rack operator" means the operator of a
13 refinery in this state or the owner of gasoline stored at a
14 pipeline terminal in this state;

15 [N. ~~"received" means:~~

16 ~~(1)~~

17 ~~(a) gasoline that is produced, refined,~~
18 ~~manufactured, blended or compounded at a refinery in this~~
19 ~~state or stored at a pipeline terminal in this state by any~~
20 ~~person is "received" by such person when it is loaded there~~
21 ~~into tank cars, tank trucks, tank wagons or other types of~~
22 ~~transportation equipment or when it is placed into any tank or~~
23 ~~other container from which sales or deliveries not involving~~
24 ~~transportation are made;~~

25 ~~(b) when, however, such gasoline is~~

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1 ~~delivered at the refinery or pipeline terminal to another~~
2 ~~person registered as a distributor under the Gasoline Tax Act,~~
3 ~~then it is "received" by the distributor to whom it is so~~
4 ~~delivered;~~

5 ~~(c) when such gasoline is delivered at~~
6 ~~the refinery or pipeline terminal to another person not~~
7 ~~registered as a distributor under the Gasoline Tax Act for the~~
8 ~~account of a person that is so registered, it is "received" by~~
9 ~~the distributor for whose account it is delivered; and~~

10 ~~(d) when gasoline is shipped to a~~
11 ~~distributor, or for the account of a distributor, away from~~
12 ~~the refinery or pipeline terminal, it is "received" by the~~
13 ~~distributor where it is unloaded;~~

14 ~~(2) notwithstanding the provisions of~~
15 ~~Paragraph (1) of this subsection, when gasoline is shipped or~~
16 ~~delivered from a refinery or pipeline terminal to another~~
17 ~~refinery or pipeline terminal, such gasoline is not "received"~~
18 ~~by reason of such shipment or delivery;~~

19 ~~(3) any product other than gasoline that is~~
20 ~~blended to produce gasoline other than at a refinery or~~
21 ~~pipeline terminal in this state is "received" by a person who~~
22 ~~is the owner thereof at the time and place the blending is~~
23 ~~completed; and~~

24 ~~(4) except as otherwise provided, gasoline~~
25 ~~is "received" at the time and place it is first unloaded in~~

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1 ~~this state and by the person who is the owner thereof~~
2 ~~immediately preceding the unloading, unless the owner~~
3 ~~immediately after the unloading is a registered distributor,~~
4 ~~in which case such registered distributor is considered as~~
5 ~~having received the gasoline;]~~

6 N. "registered Indian tribal distributor" means an
7 Indian nation, tribe or pueblo recognized by the United States
8 whose reservation or pueblo grant lies wholly or partly in
9 this state, a corporation or other enterprise wholly owned by
10 that Indian nation, tribe or pueblo or a corporation or other
11 enterprise wholly owned by one or more members of that Indian
12 nation, tribe or pueblo that is registered with the department
13 as a distributor pursuant to the Gasoline Tax Act; provided
14 that the department shall register a corporation or other
15 enterprise as an Indian tribal distributor only upon
16 certification by the Indian nation, tribe or pueblo that the
17 corporation or other enterprise is wholly owned by that
18 nation, tribe or pueblo or wholly owned by one or more of its
19 members;

20 0. "retailer" means a person who sells gasoline
21 generally in quantities of thirty-five gallons or less and
22 delivers such gasoline into the fuel supply tanks of motor
23 vehicles. "Retailer" shall be construed so that a person
24 simultaneously may be both a retailer and a distributor or
25 wholesaler;

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1 P. "secretary" means the secretary of taxation and
2 revenue or the secretary's delegate;

3 Q. "taxpayer" means a person required to pay
4 gasoline tax;

5 R. "unloaded" means removal of gasoline from tank
6 cars, tank trucks, tank wagons or other types of
7 transportation equipment into a nonmobile container at the
8 place at which the unloading takes place; and

9 S. "wholesaler" means a person who is not a
10 distributor and who sells gasoline in quantities of thirty-
11 five gallons or more and does not deliver such gasoline into
12 the fuel supply tanks of motor vehicles. "Wholesaler" shall
13 be construed so that a person simultaneously may be a
14 wholesaler and a retailer. "

15 Section 2. A new section of the Gasoline Tax Act, Section
16 7-13-2.1 NMSA 1978, is enacted to read:

17 "7-13-2.1. [NEW MATERIAL] WHEN GASOLINE RECEIVED AND BY
18 WHOM --

19 A. Gasoline that is produced, refined,
20 manufactured, blended or compounded at a refinery in this
21 state or stored at a pipeline terminal in this state by a
22 person is received by that person when it is loaded there into
23 tank cars, tank trucks, tank wagons or other types of
24 transportation equipment, or when it is placed there into a
25 tank or other container from which sales or deliveries not

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1 involving transportation are made; however:

2 (1) when gasoline is delivered at the
3 refinery or pipeline terminal to a person registered as a
4 distributor pursuant to the Gasoline Tax Act, then it is
5 received there by the distributor to whom it is delivered at
6 the time of the delivery;

7 (2) when gasoline is delivered at the
8 refinery or pipeline terminal to a person not registered as a
9 distributor pursuant to the Gasoline Tax Act for the account
10 of a person that is registered as a distributor, it is
11 received there by the distributor for whose account it is
12 delivered at the time of delivery; and

13 (3) gasoline is not received when it is
14 shipped from one refinery or pipeline terminal to another
15 refinery or pipeline terminal.

16 B. Gasoline imported into New Mexico by any means
17 other than in the fuel supply tank of a motor vehicle or by
18 pipeline is received at the time and place it is imported into
19 this state. The person who owns the gasoline at the time of
20 importation receives the gasoline at the time and place of
21 importation unless the gasoline is delivered to a person who
22 is registered as a distributor pursuant to the Gasoline Tax
23 Act, in which case the distributor is deemed to have received
24 the gasoline at the time and place of importation.

25 C. Any product other than gasoline that is blended

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1 in this state to produce gasoline other than at a refinery or
2 pipeline terminal is received by the person who is the owner
3 of the gasoline at the time and place the blending is
4 completed.

5 D. If gasoline is received within the exterior
6 boundaries of an Indian reservation or pueblo grant and the
7 gasoline tax is not paid with respect to the gasoline by the
8 person receiving the gasoline within the exterior boundaries
9 of the Indian reservation or pueblo grant, the gasoline is
10 also received when the gasoline is transported off the
11 reservation or pueblo grant by any means other than in the
12 fuel supply tank of a motor vehicle. In such a case, the
13 person who owns the gasoline immediately after the time of
14 transportation off the reservation or pueblo grant or, if the
15 gasoline is delivered to a person registered as a distributor
16 pursuant to the Gasoline Tax Act, the distributor receives the
17 gasoline at the time and place the gasoline is transported off
18 the reservation or pueblo grant. "

19 Section 3. Section 7-13-4 NMSA 1978 (being Laws 1991,
20 Chapter 9, Section 32, as amended) is amended to read:

21 "7-13-4. DEDUCTIONS--GASOLINE TAX.--In computing the
22 gasoline tax due, the following amounts of gasoline may be
23 deducted from the total amount of gasoline received in New
24 Mexico during the tax period, provided satisfactory proof
25 thereof is furnished to the department:

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1 A. gasoline received in New Mexico, but exported
2 from this state by a rack operator, distributor or wholesaler
3 other than in the fuel supply tank of a motor vehicle or sold
4 for export by a rack operator or distributor; provided that,
5 in either case:

6 (1) the person exporting the gasoline is
7 registered in or licensed by the destination state to pay that
8 state's gasoline or equivalent fuel tax;

9 (2) proof is submitted that the destination
10 state's gasoline or equivalent fuel tax has been paid or is
11 not due with respect to the gasoline; or

12 (3) the destination state's gasoline or
13 equivalent fuel tax is paid to New Mexico in accordance with
14 the terms of an agreement entered into pursuant to Section
15 9-11-12 NMSA 1978 with the destination state;

16 B. gasoline received in New Mexico sold to the
17 United States or any agency or instrumentality thereof for the
18 exclusive use of the United States or any agency or
19 instrumentality thereof. Gasoline sold to the United States
20 includes gasoline delivered into the supply tank of a
21 government-licensed vehicle of the United States;

22 C. gasoline received in New Mexico sold to an
23 Indian nation, tribe or pueblo or any political subdivision,
24 agency or instrumentality of that Indian nation, tribe or
25 pueblo for the exclusive use of the Indian nation, tribe or

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1 pueblo or any political subdivision, agency or instrumentality
2 thereof. Gasoline sold to an Indian nation, tribe or pueblo
3 includes gasoline delivered into the supply tank of a
4 government-licensed vehicle of the Indian nation, tribe or
5 pueblo; [~~and~~]

6 D. gasoline received in New Mexico, dyed in
7 accordance with department regulations and used in any manner
8 other than for propulsion of motor vehicles on the highways of
9 this state or motorboats or activities ancillary to that
10 propulsion;

11 E. gasoline received in New Mexico and sold at
12 retail by a registered Indian tribal distributor if the sale
13 occurs on the Indian reservation, pueblo grant or trust land
14 of the distributor's Indian nation, tribe or pueblo and the
15 gasoline is placed into the fuel supply tank of a motor
16 vehicle on that reservation, pueblo grant or trust land; and

17 F. gasoline received in New Mexico and sold by a
18 registered Indian tribal distributor from a nonmobile storage
19 container located within that distributor's Indian
20 reservation, pueblo grant or trust land for resale outside
21 that distributor's Indian reservation, pueblo grant or trust
22 land; provided the department certifies that the distributor
23 claiming the deduction sold no less than one million gallons
24 of gasoline from a nonmobile storage container located within
25 that distributor's Indian reservation, pueblo grant or trust

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1 land for resale outside that distributor's Indian reservation,
2 pueblo grant or trust land during the period of May through
3 July 1998; and provided further that the amount of gasoline
4 deducted by a registered Indian tribal distributor pursuant to
5 this subsection shall not exceed two million five hundred
6 thousand gallons per month, calculated as a monthly average
7 during the calendar year. Volumes deducted pursuant to
8 Subsection E of this section shall not be deducted pursuant to
9 this subsection. "

10 Section 4. Section 7-13A-3 NMSA 1978 (being Laws 1990,
11 Chapter 124, Section 16, as amended) is amended to read:

12 "7-13A-3. IMPOSITION AND RATE OF FEE--DENOMINATION AS
13 "PETROLEUM PRODUCTS LOADING FEE".--

14 A. For the privilege of loading gasoline or
15 special fuel from a rack at a refinery or pipeline terminal in
16 this state into a cargo tank, there is imposed a fee on the
17 distributor at a rate provided in Subsection C of this section
18 on each gallon of gasoline or special fuel loaded in New
19 Mexico on which the petroleum products loading fee has not
20 been previously paid.

21 B. For the privilege of importing gasoline or
22 special fuel into this state for resale or consumption in this
23 state there is imposed a fee determined as provided in
24 Subsection C of this section on each load of gasoline or
25 special fuel imported into New Mexico for resale or

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1 consumption on which the petroleum products loading fee has
2 not been previously paid. For the purposes of this section,
3 "load" means eight thousand gallons of gasoline or special
4 fuel. To determine how many loads a person is to report under
5 the provisions of this section, the person shall divide by
6 eight thousand the total gallons of gasoline reported for the
7 purposes of Section 7-13-3 NMSA 1978 as adjusted under the
8 provisions of Section 7-13-4 NMSA 1978 and the total gallons
9 of special fuels received in New Mexico less any gallons
10 [exempted] deducted under Section [~~7-13A-4~~] 7-16A-10 NMSA
11 1978. Loads shall be calculated to the nearest one-hundredth
12 of a load.

13 C. The fee imposed by this section is and may be
14 referred to as the "petroleum products loading fee" and shall
15 be one hundred fifty dollars (\$150) per load or whichever of
16 the following applies:

17 (1) in the event the secretary of environment
18 certifies that the unobligated balance of the corrective
19 action fund at the end of the prior fiscal year equals or
20 exceeds eighteen million dollars (\$18,000,000), the fee shall
21 be set at forty dollars (\$40.00) per load;

22 (2) in the event the secretary of
23 environment certifies that the unobligated balance of the
24 corrective action fund at the end of the prior fiscal year
25 exceeds twelve million dollars (\$12,000,000) but is less than

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1 eight million dollars (\$18,000,000), the fee shall be set
2 at eighty dollars (\$80.00) per load;

3 (3) in the event the secretary of
4 environment certifies that the unobligated balance of the
5 corrective action fund at the end of the prior fiscal year
6 exceeds six million dollars (\$6,000,000) but is less than
7 twelve million dollars (\$12,000,000), the fee shall be set at
8 one hundred twenty dollars (\$120) per load; and

9 (4) in the event the secretary of
10 environment certifies that the unobligated balance of the
11 corrective action fund at the end of the prior fiscal year is
12 less than six million dollars (\$6,000,000), the fee shall be
13 set at one hundred fifty dollars (\$150) per load.

14 D. The amount of the petroleum products loading
15 fee set pursuant to Paragraph (1), (2), (3) or (4) of
16 Subsection C of this section shall be imposed on the first day
17 of the month following expiration of ninety days after the end
18 of the fiscal year for which the certification was made.

19 E. As used in this section, "unobligated balance
20 of the corrective action fund" means corrective action fund
21 equity less all known or anticipated liabilities against the
22 fund. "

23 Section 5. Section 7-16A-2 NMSA 1978 (being Laws 1992,
24 Chapter 51, Section 2, as amended) is amended to read:

25 "7-16A-2. DEFINITIONS.--As used in the Special Fuels

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Supplier Tax Act:

A. "bulk storage" means the storage of special fuels in any tank or receptacle, other than a supply tank, for the purpose of sale by a dealer or for use by a user or for any other purpose;

B. "bulk storage user" means a user who operates, owns or maintains bulk storage in this state from which the user places special fuel into the supply tanks of motor vehicles owned or operated by that user;

C. "dealer" means any person who sells and delivers special fuel to a user;

D. "department" means the taxation and revenue department, the secretary of taxation and revenue or any employee of the department exercising authority lawfully delegated to that employee by the secretary;

E. "government-licensed vehicle" means a motor vehicle lawfully displaying a registration plate, as defined in the Motor Vehicle Code issued by:

(1) the United States or any state, identifying the motor vehicle as belonging to the United States or any of its agencies or instrumentalities;

(2) the state of New Mexico, identifying the vehicle as belonging to the state of New Mexico or any of its political subdivisions, agencies or instrumentalities; or

(3) any state, identifying the motor vehicle

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1 as belonging to an Indian nation, tribe or pueblo or an agency
2 or instrumentality thereof;

3 F. "gross vehicle weight" means the weight of a
4 motor vehicle or combination motor vehicle without load, plus
5 the weight of any load on the vehicle;

6 G. "highway" means every road, highway,
7 thoroughfare, street or way, including toll roads, generally
8 open to the use of the public as a matter of right for the
9 purpose of motor vehicle travel and notwithstanding that the
10 same may be temporarily closed for the purpose of
11 construction, reconstruction, maintenance or repair;

12 H. "motor vehicle" means any self-propelled
13 vehicle or device that is either subject to registration
14 pursuant to Section 66-3-1 NMSA 1978 or is used or may be used
15 on the public highways in whole or in part for the purpose of
16 transporting persons or property and includes any connected
17 trailer or semitrailer;

18 I. "person" means an individual or any other
19 entity, including, to the extent permitted by law, any
20 federal, state or other government or any department, agency,
21 instrumentality or political subdivision of any federal, state
22 or other government;

23 J. "rack operator" means the operator of a
24 refinery in this state, any person who blends special fuel in
25 this state or the owner of special fuel stored at a pipeline

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1 terminal in this state;

2 K. "registered Indian tribal supplier" means an
3 Indian nation, tribe or pueblo recognized by the United States
4 whose reservation or pueblo grant lies wholly or partly in
5 this state, a corporation or other enterprise wholly owned by
6 that Indian nation, tribe or pueblo or a corporation or other
7 enterprise wholly owned by one or more members of that Indian
8 nation, tribe or pueblo that is registered with the department
9 as a supplier pursuant to the Special Fuels Supplier Tax Act;
10 provided that the department shall register a corporation or
11 other enterprises as an Indian tribal supplier only upon
12 certification by the Indian nation, tribe or pueblo that the
13 corporation or other enterprise is wholly owned by that
14 nation, tribe or pueblo or wholly owned by one or more of its
15 members;

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

19 [~~L.~~] M. "sale" means any delivery, exchange, gift
20 or other disposition;

21 [~~M.~~] N. "secretary" means the secretary of
22 taxation and revenue or the secretary's delegate;

23 [~~N.~~] O. "special fuel" means diesel-engine fuel or
24 kerosene used for the generation of power to propel a motor
25 vehicle;

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1 ~~[P.]~~ P. "special fuel user" means any user who is
2 a registrant, owner or operator of a motor vehicle using
3 special fuel and having a gross vehicle weight in excess of
4 twenty-six thousand pounds;

5 ~~[P.]~~ Q. "state" or "jurisdiction" means a state,
6 territory or possession of the United States, the District of
7 Columbia, the commonwealth of Puerto Rico, a foreign country
8 or a state or province of a foreign country;

9 ~~[Q.]~~ R. "supplier" means any person, but not
10 including a rack operator or the United States or any of its
11 agencies except to the extent now or hereafter permitted by
12 the constitution of the United States and laws thereof, who
13 receives special fuel;

14 ~~[R.]~~ S. "supply tank" means any tank or other
15 receptacle in which or by which fuel may be carried and
16 supplied to the fuel-furnishing device or apparatus of the
17 propulsion mechanism of a motor vehicle when the tank or
18 receptacle either contains special fuel or special fuel is
19 delivered into it;

20 ~~[S.]~~ T. "tax" means the special fuel excise tax
21 imposed pursuant to the Special Fuels Supplier Tax Act; and

22 ~~[T.]~~ U. "user" means any person other than the
23 United States government or any of its agencies or
24 instrumentalities; the state of New Mexico or any of its
25 political subdivisions, agencies or instrumentalities; or an

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1 Indian nation, tribe or pueblo or any agency or
2 instrumentality of an Indian nation, tribe or pueblo, who uses
3 special fuel to propel a motor vehicle on the highways. "

4 Section 6. Section 7-16A-10 NMSA 1978 (being Laws 1992,
5 Chapter 51, Section 10, as amended) is amended to read:

6 "7-16A-10. DEDUCTIONS--SPECIAL FUEL EXCISE TAX--SPECIAL
7 FUEL SUPPLIERS.--In computing the tax due, the following
8 amounts of special fuel may be deducted from the total amount
9 of special fuel received in New Mexico during the tax period,
10 provided that satisfactory proof thereof is furnished to the
11 department:

12 A. special fuel received in New Mexico, but
13 exported from this state by a rack operator, special fuel
14 supplier or dealer, other than in the fuel supply tank of a
15 motor vehicle or sold for export by a rack operator or
16 distributor; provided that, in either case:

17 (1) the person exporting the special fuel is
18 registered in or licensed by the destination state to pay that
19 state's special fuel or equivalent fuel tax;

20 (2) proof is submitted that the destination
21 state's special fuel or equivalent fuel tax has been paid or
22 is not due with respect to the special fuel; or

23 (3) the destination state's special fuel or
24 equivalent fuel tax is paid to New Mexico in accordance with
25 the terms of an agreement entered into pursuant to Section

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1 9-11-12 NMSA 1978 with the destination state;

2 B. special fuel sold to the United States or any
3 agency or instrumentality thereof for the exclusive use of the
4 United States or any agency or instrumentality thereof.

5 Special fuel sold to the United States includes special fuel
6 delivered into the supply tank of a government-licensed
7 vehicle;

8 C. special fuel sold to the state of New Mexico or
9 any political subdivision, agency or instrumentality thereof
10 for the exclusive use of the state of New Mexico or any
11 political subdivision, agency or instrumentality thereof.

12 Special fuel sold to the state of New Mexico includes special
13 fuel delivered into the supply tank of a government-licensed
14 vehicle;

15 D. special fuel sold to an Indian nation, tribe or
16 pueblo or any agency or instrumentality thereof for the
17 exclusive use of the Indian nation, tribe or pueblo or any
18 agency or instrumentality thereof. Special fuel sold to an
19 Indian nation, tribe or pueblo includes special fuel delivered
20 into the supply tank of a government-licensed vehicle;

21 E. special fuel sold to the holder of a special
22 bulk storage user permit and delivered into special bulk
23 storage pursuant to the provisions of Section 7-16A-8 NMSA
24 1978; [and]

25 F. special fuel dyed in accordance with federal

. 124690. 2

1 regulations and used in any manner other than for propulsion
2 of motor vehicles on the highways of this state or activities
3 ancillary to that propulsion; and

4 G. special fuel sold at retail by a registered
5 Indian tribal supplier if the sale occurs on the Indian
6 reservation, pueblo grant or trust land of the distributor's
7 Indian nation, tribe or pueblo and the special fuel is placed
8 into the fuel supply tank of a motor vehicle on that Indian
9 reservation, pueblo grant or trust land. "

10 Section 7. REPEAL. -- Section 7-13A-4 NMSA 1978 (being
11 Laws 1991, Chapter 9, Section 34) is repealed.

12 Section 8. EFFECTIVE DATE. -- The effective date of the
13 provisions of this act is July 1, 1999.

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1 FORTY-FOURTH LEGISLATURE

2 FIRST SESSION, 1999

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5 February 18, 1999

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7 Mr. President:

8
9 Your INDIAN & CULTURAL AFFAIRS COMMITTEE, to whom
10 has been referred
11

12
13 SENATE BILL 588

14
15 has had it under consideration and reports same with
16 recommendation that it DO PASS, and thence referred to the
17 WAYS & MEANS COMMITTEE.

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19 Respectfully submitted,
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John Pi nto, Chai rman

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Adopted _____ Not

Adopted _____

(Chi ef Clerk)

(Chi ef Clerk)

Date _____

The roll call vote was 3 For 1 Against

Yes: 3

No: Davis

Excused: McSorley, Vernon, Wilson

Absent: None

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1 FORTY-FOURTH LEGISLATURE

SB 588/a

2 FIRST SESSION, 1999

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6 February 22, 1999

7
8 Mr. President:

9
10 Your WAYS & MEANS COMMITTEE, to whom has been referred

11
12 SENATE BILL 588

13
14 has had it under consideration and reports same with
15 recommendation that it DO PASS, amended as follows:

16
17
18 1. On page 1, line 12, after ""RECEIVED"" insert "AND".

19
20 2. On page 1, line 13, strike the semicolon, insert a
21 period and strike lines 14 through 16.

22
23 3. On page 12, line 3, strike "July" and insert in lieu
24 thereof "August".

25
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FORTY- FOURTH LEGISLATURE
FIRST SESSION, 1999

SWMC/SB 588

Page 25

4. On page 12, line 10 through page 21, line 11, strike
Sections 4, 5, 6 and 7.

5. Renumber the succeeding section accordingly.,
and thence referred to the FINANCE COMMITTEE.

Respectfully submitted,

Carlos R. Cisneros, Chairman

Adopted _____ Not

Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

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FORTY- FOURTH LEGI SLATURE
FIRST SESSI ON, 1999

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The roll call vote was 6 For 2 Against

Yes: 6

No: Duran, Kidd

Excused: Carraro

Absent: None

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FORTY- FOURTH LEGI SLATURE
FIRST SESSI ON, 1999

February 25, 1999

Mr. Presi dent:

Your FINANCE COMMI TTEE, to whom has been referred

SENATE BILL 588, as amended

has had it under consideration and reports same with
recomm~~endation~~ that it DO PASS.

Respectfully submi tted,

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FORTY- FOURTH LEGI SLATURE
FIRST SESSI ON, 1999

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SWMC/SB 588

Page 28

Ben D. Altami rano, Chair man

Adopted _____ Not

Adopted _____

(Chi ef Clerk)

(Chi ef Clerk)

Date _____

The roll call vote was 12 For 0 Against

Yes: 12

No: 0

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FORTY- FOURTH LEGI SLATURE
FIRST SESSI ON, 1999

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Excused: Al tami rano

Absent: None

S0588FC1

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1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
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6 March 10, 1999
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8 Mr. Speaker:
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10 Your TAXATION AND REVENUE COMMITTEE, to whom has
11 been referred
12

13 SENATE BILL 588, as amended
14

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

17 1. On page 11, strike lines 11 through 16 and insert in
18 lieu thereof:
19

20 "E. gasoline received in New Mexico and sold at retail
21 by a registered Indian tribal distributor if:
22

23 (1) the sale occurs on the Indian reservation,
24 pueblo grant or trust land of the distributor's Indian nation,
25 tribe or pueblo;

(2) the gasoline is placed into the fuel supply

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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tank of a motor vehicle on that reservation, pueblo grant or trust land; and

(3) the Indian nation, tribe or pueblo has certified to the department that it has in effect an excise, privilege or similar tax on the gasoline; provided that the volume of gasoline deducted pursuant to this subsection shall be the total gallons sold in accordance with the provisions of this subsection multiplied by a fraction the numerator of which is the rate of the tribal tax certified to the department by the Indian nation, tribe or pueblo and the denominator of which is the rate of the gasoline tax imposed pursuant to the Gasoline Tax Act, but if the fraction exceeds one, it shall be one for purposes of determining the deduction; and".,

and thence referred to the APPROPRIATIONS AND FINANCE COMMITTEE.

Respectfully submitted,

Jerry W. Sandel, Chairman

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 10 For 1 Against

Yes: 10

No: Tripp

Excused: Lujan

Absent: Gubbels, Herrera, Russell

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