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HOUSE BILL 291

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Justine Fox-Young

AN ACT

RELATING TO TAXATION; DECREASING MOTOR VEHICLE REGISTRATION FEES; DECLARING AN EMERGENCY.

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

Section 1. Section 66-6-1 NMSA 1978 (being Laws 1978, Chapter 35, Section 336, as amended) is amended to read:

"66-6-1. MOTORCYCLES--REGISTRATION FEES.--

A. For the registration of motorcycles, the department shall collect the following fees for a twelve-month registration period:

(1) for a motorcycle having not more than two wheels in contact with the ground, [~~fifteen dollars (\$15.00)~~] eleven dollars (\$11.00); and

(2) for a motorcycle having three wheels in contact with the ground or having a sidecar, [~~fifteen dollars~~

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1 ~~(\$15.00)]~~ eleven dollars (\$11.00).

2 B. In addition to other fees required by this  
3 section, the department shall collect for each motorcycle an  
4 annual tire recycling fee of one dollar (\$1.00) for a twelve-  
5 month registration period. "

6 Section 2. Section 66-6-2 NMSA 1978 (being Laws 1978,  
7 Chapter 35, Section 337, as amended) is amended to read:

8 "66-6-2. PASSENGER VEHICLES--REGISTRATION FEES.--For the  
9 registration of motor vehicles other than motorcycles, trucks,  
10 buses and tractors, the division shall collect the following  
11 fees for each twelve-month registration period:

12 A. for a vehicle whose gross factory shipping  
13 weight is not more than two thousand pounds, [~~twenty-seven~~  
14 ~~dollars (\$27.00)]~~ twenty dollars (\$20.00); provided, however,  
15 that after five years of registration, calculated from the date  
16 when the vehicle was first registered in this or another state,  
17 the fee is [~~twenty-one dollars (\$21.00)]~~ sixteen dollars  
18 (\$16.00);

19 B. for a vehicle whose gross factory shipping  
20 weight is more than two thousand but not more than three  
21 thousand pounds, [~~thirty-nine dollars (\$39.00)]~~ twenty-nine  
22 dollars (\$29.00); provided, however, that after five years of  
23 registration, calculated from the date when the vehicle was  
24 first registered in this or another state, the fee is [~~thirty-~~  
25 ~~one dollars (\$31.00)]~~ twenty-three dollars (\$23.00);

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1 C. for a vehicle whose gross factory shipping  
2 weight is more than three thousand pounds, [~~fifty-six dollars~~  
3 ~~(\$56.00)~~] forty-two dollars (\$42.00); provided, however, that  
4 after five years of registration, calculated from the date when  
5 the vehicle was first registered in this or another state, the  
6 fee is [~~forty-five dollars (\$45.00)~~] thirty-four dollars  
7 (\$34.00); and

8 D. for a vehicle registered pursuant to the  
9 provisions of this section, a tire recycling fee of one dollar  
10 fifty cents (\$1.50). "

11 Section 3. Section 66-6-3 NMSA 1978 (being Laws 1978,  
12 Chapter 35, Section 338, as amended) is amended to read:

13 "66-6-3. TRAILERS--REGISTRATION FEES. --

14 A. For the registration of freight trailers and  
15 utility trailers, the following fees shall be collected:

16 (1) for the permanent registration or  
17 reregistration of freight trailers, [~~thirteen dollars (\$13.00)~~]  
18 ten dollars (\$10.00);

19 (2) for the annual registration of each  
20 utility trailer not permanently registered, [~~seven dollars~~  
21 ~~(\$7.00)~~] five dollars (\$5.00) plus one dollar (\$1.00) for each  
22 one hundred pounds or major fraction thereof of actual empty  
23 weight over five hundred pounds actual empty weight; except  
24 that in the case of travel trailers, actual empty weight shall  
25 be one-half of the gross factory shipping weight or, if gross

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1 factory shipping weight is not available, then actual empty  
2 weight shall be one-half of actual gross vehicle weight; and

3 (3) for the permanent registration of utility  
4 trailers not used in commerce that have a gross vehicle weight  
5 of less than six thousand one pounds, [~~thirty-three dollars~~  
6 ~~(\$33.00) plus seven dollars (\$7.00)~~] twenty-five dollars  
7 (\$25.00) plus five dollars (\$5.00) for each one hundred pounds  
8 or major fraction thereof of actual empty weight over five  
9 hundred pounds actual empty weight; except that in the case of  
10 travel trailers, actual empty weight shall be one-half of the  
11 gross factory shipping weight or, if gross factory shipping  
12 weight is not available, then actual empty weight shall be one-  
13 half of actual gross vehicle weight and for the reregistration  
14 of such utility trailers upon their sale or transfer, [~~seven~~  
15 ~~dollars (\$7.00)~~] five dollars (\$5.00).

16 B. At the option of the owner of a fleet of fifty  
17 or more utility trailers wishing to register them in New  
18 Mexico, the division shall issue a registration and  
19 registration plate for each trailer in the fleet, the  
20 registration and registration plate to expire on the last day  
21 of the final month of a five-year period. Registrations and  
22 registration plates shall be issued for five years only if the  
23 owner of the trailers meets the following requirements:

24 (1) application is made on forms prescribed by  
25 the division and payment of the proper fee is made;

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(2) upon the option of the director,  
presentation is made at the time of registration of a surety  
bond, certificate of deposit or of other financial security;  
and

(3) payment is made by the fleet owner of all  
registration fees due each year prior to the expiration date.  
If such fees are not paid, all registrations and registration  
plates in the fleet shall be canceled. "

Section 4. Section 66-6-4 NMSA 1978 (being Laws 1978,  
Chapter 35, Section 339, as amended) is amended to read:

"66-6-4. REGISTRATION FEES--TRUCKS, TRUCK TRACTORS, ROAD  
TRACTORS AND BUSES. --

A. Within their respective jurisdictions, the motor  
vehicle division and the motor transportation division of the  
department of public safety shall charge registration fees for  
trucks, truck tractors, road tractors and buses, except as  
otherwise provided by law, according to the schedule of  
Subsection B of this section.

B. Declared Gross Weight	Fee
001 to 4,000	\$ [40] <u>30</u>
4,001 to 6,000	[55] <u>41</u>
6,001 to 8,000	[69] <u>52</u>
8,001 to 10,000	[84] <u>63</u>
10,001 to 12,000	[99] <u>74</u>
12,001 to 14,000	[113] <u>85</u>

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1	14,001 to 16,000	[ <del>128</del> ] <u>96</u>
2	16,001 to 18,000	[ <del>143</del> ] <u>107</u>
3	18,001 to 20,000	[ <del>157</del> ] <u>118</u>
4	20,001 to 22,000	[ <del>172</del> ] <u>129</u>
5	22,001 to 24,000	[ <del>187</del> ] <u>140</u>
6	24,001 to 26,000	[ <del>201</del> ] <u>151</u>
7	26,001 to 48,000	[ <del>118</del> ] <u>88.50</u>
8	48,001 and over	[ <del>172</del> ] <u>129.50</u> .

9 C. All trucks whose declared gross weight or whose  
10 gross vehicle weight is less than twenty-six thousand pounds,  
11 after five years of registration, calculated from the date when  
12 the vehicle was first registered in this or another state,  
13 shall be charged registration fees at eighty percent of the  
14 rate set out in Subsection B of this section.

15 D. All trucks with a gross vehicle weight of more  
16 than twenty-six thousand pounds and all truck tractors and road  
17 tractors used to tow freight trailers shall be registered on  
18 the basis of combination gross vehicle weight.

19 E. All trucks with a gross vehicle weight of  
20 twenty-six thousand pounds or less shall be registered on the  
21 basis of gross vehicle weight. A trailer, semitrailer or pole  
22 trailer towed by a truck of such gross vehicle weight shall be  
23 classified as a utility trailer for registration purposes  
24 unless otherwise provided by law.

25 F. All farm vehicles having a declared gross weight

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1 of more than six thousand pounds shall be charged registration  
2 fees of two-thirds of the rate of the respective fees provided  
3 in this section and shall be issued distinctive registration  
4 plates. "Farm vehicle" means a vehicle owned by a person whose  
5 principal occupation is farming or ranching and which vehicle  
6 is used principally in the transportation of farm and ranch  
7 products to market and farm and ranch supplies and livestock  
8 from the place of purchase to farms and ranches in this state;  
9 provided that the vehicle is not used for hire.

10 G. In addition to other registration fees imposed  
11 by this section, beginning July 1, 1994, there is imposed at  
12 the time of registration an annual tire recycling fee of one  
13 dollar fifty cents (\$1.50) on each vehicle subject to a  
14 registration fee pursuant to this section, except for vehicles  
15 with a declared gross weight of greater than twenty-six  
16 thousand pounds upon which registration fees are imposed by  
17 Subsection B of this section.

18 H. [~~Three~~] Four percent of registration fees of  
19 trucks having from twenty-six thousand one pounds to forty-  
20 eight thousand pounds declared gross vehicle weight is to be  
21 transferred to the tire recycling fund pursuant to the  
22 provisions of Section 66-6-23 NMSA 1978.

23 I. [~~Three and seventy-five hundredths~~] Five percent  
24 of registration fees of trucks in excess of forty-eight  
25 thousand pounds declared gross vehicle weight is to be

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1 transferred to the tire recycling fund pursuant to the  
2 provisions of Section 66-6-23 NMSA 1978. "

3 Section 5. Section 66-6-5 NMSA 1978 (being Laws 1978,  
4 Chapter 35, Section 340, as amended) is amended to read:

5 "66-6-5. BUS REGISTRATION FEES. --All buses shall pay the  
6 registration fees provided in Section 66-6-4 NMSA 1978, except  
7 for school buses and buses operated by religious or nonprofit  
8 charitable organizations for the express purpose of the  
9 organization for which the annual registration fee is [~~seven~~  
10 ~~dollars (\$7.00)~~] five dollars (\$5.00) In addition to other  
11 registration fees imposed by this section, beginning July 1,  
12 1994, there is imposed at the time of registration an annual  
13 tire recycling fee of fifty cents (\$.50) per wheel that is in  
14 contact with the ground on each vehicle subject to a  
15 registration fee pursuant to this section. "

16 Section 6. Section 66-6-8 NMSA 1978 (being Laws 1978,  
17 Chapter 35, Section 343, as amended) is amended to read:

18 "66-6-8. BUS REGISTRATION-- AGRICULTURAL LABOR FEES. --

19 A. A bus that has a normal seating capacity of  
20 forty passengers or less and that is used exclusively for the  
21 transportation of agricultural laborers may be registered upon  
22 payment to the division of a fee of [~~thirty-three dollars~~  
23 ~~(\$33.00)~~] twenty-five dollars (\$25.00).

24 B. In addition to the registration fee imposed by  
25 this section, there is imposed at the time of registration an

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1 annual tire recycling fee of fifty cents (\$.50) per wheel that  
2 is in contact with the ground on each vehicle subject to a  
3 registration fee pursuant to this section.

4 C. Application for registration of a bus pursuant  
5 to this section shall be made in the form prescribed by the  
6 division and shall be accompanied by an affidavit that the bus  
7 will be used exclusively for the transportation of agricultural  
8 laborers. Upon registration, the bus is exempt from tariff-  
9 filing requirements of the public regulation commission. "

10 Section 7. Section 66-6-9 NMSA 1978 (being Laws 1978,  
11 Chapter 35, Section 344, as amended) is amended to read:

12 "66-6-9. FEE FOR FERTILIZER TRAILERS. --In lieu of the  
13 registration fee provided for in Section 66-6-3 NMSA 1978, the  
14 division shall collect a registration fee of [~~seven dollars~~  
15 ~~(\$7.00)~~] five dollars (\$5.00) for each trailer used on the  
16 highways of this state by any commercial fertilizer company  
17 solely for the delivery or distribution of liquid fertilizer to  
18 a farmer; provided the trailer has an empty weight not in  
19 excess of three thousand five hundred pounds. "

20 Section 8. Section 66-6-10 NMSA 1978 (being Laws 1978,  
21 Chapter 35, Section 345, as amended) is amended to read:

22 "66-6-10. REGISTRATION FEES FOR MANUFACTURED HOMES AND  
23 TRAVEL TRAILERS-- DIVISION TO NOTIFY COUNTY ASSESSOR OF  
24 MANUFACTURED HOME REGISTRATION. --

25 A. For the registration of each manufactured home,

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1 the division shall collect a fee of [~~seven dollars (\$7.00)~~]  
2 five dollars (\$5.00).

3 B. The division shall compile and transmit to each  
4 county assessor each year a list of the manufactured homes that  
5 are registered with the division showing the assessor's county  
6 as the principal location of the manufactured home. The  
7 listing shall include all data pertinent to and necessary for  
8 the county assessor to value the manufactured homes in  
9 accordance with valuation rules promulgated by the property tax  
10 division pursuant to Section 7-36-26 NMSA 1978. The listing  
11 required by this subsection shall be transmitted no later than  
12 thirty days following the close of the annual registration  
13 process and shall be supplemented no less often than every  
14 thirty days to provide information to the appropriate county  
15 assessors on registrations occurring throughout the year.

16 C. At the time a person registers a manufactured  
17 home and pays the fee required by this section, the person  
18 shall be notified in writing by the division that the  
19 information required by Subsection B of this section will be  
20 furnished to the county assessor of the county of the principal  
21 location of the manufactured home and that the manufactured  
22 home is subject to property taxation under the Property Tax  
23 Code. "

24 Section 9. Section 66-6-12 NMSA 1978 (being Laws 1978,  
25 Chapter 35, Section 347, as amended) is amended to read:

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1 "66-6-12. FEES FOR SCHOOL BUSES. --

2 A. Registration fees for school buses used solely  
3 for the purpose of transportation of school children and other  
4 school activities shall be [~~seven dollars (\$7.00)~~] five dollars  
5 (\$5.00) a year.

6 B. The application for registration of a school bus  
7 shall be accompanied by the certificate of the director of  
8 transportation of the public education department stating that  
9 the vehicle is used solely and exclusively as a school bus. A  
10 passenger car shall not be considered a school bus for the  
11 purposes of this section."

12 Section 10. Section 66-6-23.1 NMSA 1978 (being Laws 1999,  
13 Chapter 49, Section 8, as amended) is amended to read:

14 "66-6-23.1. FORMULAIC DISTRIBUTION. --

15 A. The balance from Section 66-6-23 NMSA 1978 shall  
16 be transferred or distributed by the state treasurer on or  
17 before the last day of the month next after its receipt, as  
18 follows:

19 (1) [~~seventy-four and sixty-five hundredths~~]  
20 sixty-six and five hundred forty-one thousandths percent shall  
21 be distributed to the state road fund;

22 (2) [~~seven and six tenths~~] ten and thirty-two  
23 thousandths percent shall be transferred to each county in the  
24 proportion, determined by the department in accordance with  
25 Subsection B of this section, that the registration fees for

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1 vehicles in that county are to the total registration fees for  
2 vehicles in all counties;

3 (3) [~~seven and six tenths~~] ten and thirty-two  
4 thousandths percent shall be transferred to the counties, with  
5 each county receiving an amount equal to the proportion,  
6 determined by the secretary of transportation in accordance  
7 with Subsection D of this section, that the mileage of public  
8 roads maintained by the county is to the total mileage of  
9 public roads maintained by all counties of the state. Amounts  
10 distributed to each county in accordance with this paragraph  
11 shall be credited to the respective county road fund and be  
12 used for the improvement and maintenance of the public roads in  
13 the county and to pay for the acquisition of rights of way and  
14 material pits. For this purpose, the board of county  
15 commissioners of each of the respective counties shall certify  
16 by April 1 of each year to the secretary of transportation the  
17 total mileage as of April 1 of that year; provided that in  
18 their report, the boards of county commissioners shall identify  
19 each of the public roads maintained by them by name, route and  
20 location. By agreement and in cooperation with the department  
21 of transportation, the boards of county commissioners of the  
22 various counties may use or designate any of the funds provided  
23 in this paragraph for a federal aid program;

24 (4) [~~four and six hundredths~~] five and three  
25 hundred fifty-eight thousandths percent shall be allocated

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1 among the counties in the proportion, determined by the  
2 department in accordance with Subsection B of this section,  
3 that the registration fees for vehicles in that county are to  
4 the total registration fees for vehicles in all counties. The  
5 amount allocated to each county shall be transferred to the  
6 incorporated municipalities within the county in the  
7 proportion, determined by the department of finance and  
8 administration in accordance with Subsection C of this section,  
9 that the sum of net taxable value, as that term is defined in  
10 the Property Tax Code, plus the assessed value, as that term is  
11 used in the Oil and Gas Ad Valorem Production Tax Act and in  
12 the Oil and Gas Production Equipment Ad Valorem Tax Act,  
13 determined for the incorporated municipality is to the sum of  
14 net taxable value plus assessed value determined for all  
15 incorporated municipalities within the county. Amounts  
16 transferred to incorporated municipalities pursuant to the  
17 provisions of this paragraph shall be used for the  
18 construction, maintenance and repair of streets within the  
19 municipality and for payment of paving assessments against  
20 property owned by federal, county or municipal governments. In  
21 a county in which there are no incorporated municipalities, the  
22 amount allocated pursuant to this paragraph shall be  
23 transferred to the county government road fund and used in  
24 accordance with the provisions of Paragraph (3) of this  
25 subsection; and

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1 (5) [~~six and nine hundredths~~] eight and  
2 thirty-seven thousandths percent shall be allocated among the  
3 counties in the proportion, determined by the department of  
4 finance and administration in accordance with Subsection C of  
5 this section, that the registration fees for vehicles in that  
6 county are to the total registration fees for vehicles in all  
7 counties. The amount allocated to each county shall be  
8 transferred to the county and incorporated municipalities  
9 within the county in the proportion, determined by the  
10 department of finance and administration in accordance with  
11 Subsection B of this section, that the computed taxes due for  
12 the county and each incorporated municipality within the county  
13 bear to the total computed taxes due for the county and  
14 incorporated municipalities within the county. For the  
15 purposes of this paragraph, the term "computed taxes due" for a  
16 jurisdiction means the sum of the net taxable value, as that  
17 term is defined in the Property Tax Code, plus the assessed  
18 value, as that term is used in the Oil and Gas Ad Valorem  
19 Production Tax Act and in the Oil and Gas Production Equipment  
20 Ad Valorem Tax Act, for that jurisdiction multiplied by an  
21 average of the rates for residential and nonresidential  
22 property imposed for that jurisdiction pursuant to Subsection B  
23 of Section 7-37-7 NMSA 1978.

24 B. To carry out the provisions of this section,  
25 during the month of June of each year:

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1 (1) the department shall determine and certify  
2 to the department of finance and administration the proportions  
3 that the department is required to determine pursuant to  
4 Subsection A of this section using information for the  
5 preceding calendar year on the number of vehicles registered in  
6 each county based on the address of the owner or place where  
7 the vehicle is principally located, the registration fees for  
8 the vehicles registered in each county, the total number of  
9 vehicles registered in the state and the total registration  
10 fees for all vehicles registered in the state; and

11 (2) the department of finance and  
12 administration shall determine the proportions that the  
13 department of finance and administration is required to  
14 determine pursuant to this subsection based upon the net  
15 taxable value, as that term is defined in the Property Tax  
16 Code, and the assessed value, as that term is used in the Oil  
17 and Gas Ad Valorem Production Tax Act and the Oil and Gas  
18 Production Equipment Ad Valorem Tax Act, for the preceding tax  
19 year and the tax rates imposed pursuant to Subsection B of  
20 Section 7-37-7 NMSA 1978 in the preceding September.

21 C. By June 30 of each year, the department of  
22 finance and administration shall determine the appropriate  
23 percentage of money to be transferred to each county and  
24 municipality for each purpose in accordance with Subsection A  
25 of this section based upon the proportions determined by or

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1 certified to the department of finance and administration. The  
2 percentages determined shall be used to compute the amounts to  
3 be transferred to the counties and municipalities during the  
4 succeeding fiscal year.

5 D. The board of county commissioners of each of the  
6 respective counties shall, by April 1 of every year, certify  
7 reports to the secretary of transportation of the total mileage  
8 of public roads maintained by each county as of April 1 of  
9 every year; provided that in their reports, the boards of  
10 county commissioners shall identify each of the public roads  
11 maintained by them by name, route and location. By July 1 of  
12 every year, the secretary of transportation shall verify the  
13 reports of the counties and revise, if necessary, the total  
14 mileage of public roads maintained by each county. The mileage  
15 verified by the secretary of transportation shall be the  
16 official mileage of public roads maintained by each county.  
17 Distribution of amounts to a county for road purposes shall be  
18 made in accordance with this section.

19 E. If a county has not made the required mileage  
20 certification pursuant to Section 67-3-28.3 NMSA 1978 by April  
21 1 of any year, the secretary of transportation shall estimate  
22 the mileage maintained by those counties for the purpose of  
23 making distribution to all counties, and the amount calculated  
24 to be distributed each month to those counties not certifying  
25 mileage shall be reduced by one-third each month for that

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1 fiscal year, and that amount not distributed to those counties  
2 shall be distributed equally to all counties that have  
3 certified mileages. "

4 Section 11. TEMPORARY PROVISION--EFFECTIVE DATE--BOND  
5 IMPAIRMENT--PROHIBITION FOR NEW BONDS.--

6 A. On the first day of the first calendar quarter  
7 beginning after the effective date of this act and on the first  
8 day of each calendar quarter thereafter until the lower fees  
9 provided for in this act are effective, the New Mexico finance  
10 authority shall, considering the existing balance of the state  
11 road fund, anticipated expenditures from the fund and  
12 anticipated revenue into the fund from all sources, including  
13 the fees and distributions provided for in this act, determine  
14 if the debt service on the outstanding state transportation  
15 project bonds can be fully paid. If the New Mexico finance  
16 authority finds that the bonds can be fully paid and that the  
17 outstanding bonds will not otherwise be impaired, it shall  
18 certify that fact to the secretary of finance and  
19 administration. The effective date of the provisions of  
20 Sections 1 through 10 of this act is the first day of the month  
21 following the month in which the certification takes place.

22 B. Notwithstanding any other provision of law, no  
23 additional state transportation project bonds or other evidence  
24 of indebtedness payable from the state road fund shall be  
25 issued until the certification takes place pursuant to

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**Subsection A of this section.**

**Section 12. EMERGENCY.--It is necessary for the public  
peace, health and safety that this act take effect immediately.**

**- 18 -**