

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

SENATE BILL 500

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

INTRODUCED BY

Carroll H. Leavell

AN ACT

**RELATING TO THE WEIGHT DISTANCE TAX; TRANSFERRING THE AUDIT
RESPONSIBILITY OF THE WEIGHT DISTANCE TAX FROM THE TAXATION AND
REVENUE DEPARTMENT TO THE DEPARTMENT OF PUBLIC SAFETY; MAKING
AN APPROPRIATION.**

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**

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 quarterly period of July 1 through September 30 and by January
2 31 for the fourth quarterly period of October 1 through
3 December 31 of each year.

4 B. Any registrant, owner or operator not liable for
5 the special fuel tax whose total weight distance tax for the
6 previous calendar year was less than five hundred dollars
7 (\$500) may elect to pay the tax on an annual basis. Any
8 registrant, owner or operator liable for the special fuel tax
9 whose total combined liability for the weight distance tax and
10 the special fuel tax for the previous calendar year was less
11 than five hundred dollars (\$500) may elect to pay the weight
12 distance tax on an annual basis. Election shall be made by
13 filing a written statement of such election with the department
14 on or before April 1 of the first year in which the election is
15 made. Upon filing the written election with the department,
16 the total weight distance tax due for the current calendar year
17 shall be paid to the department by January 31 of the following
18 year. If, however, any registrant, owner or operator is or
19 becomes delinquent in excess of thirty days in any payment of
20 the weight distance tax, that person shall make all future
21 payments according to the schedule of Subsection A of this
22 section. If any person who has made an election under this
23 subsection has a liability for total weight distance tax or
24 total combined weight distance tax and special fuel tax, as
25 applicable, of five hundred dollars (\$500) or more for any

. 154394. 1

underscored material = new
[bracketed material] = delete

1 calendar year, that person shall make the succeeding year's
2 payments pursuant to Subsection A of this section.

3 C. Any registrant, owner or operator not liable for
4 the special fuel tax who has not previously been liable for the
5 weight distance tax and whose liability for the weight distance
6 tax is expected to be less than five hundred dollars (\$500)
7 annually may, with the approval of the secretary, pay the
8 weight distance tax as provided in Subsection B of this
9 section. Any registrant, owner or operator liable for the
10 special fuel tax who has not previously been liable for the
11 weight distance tax and whose total combined liability for the
12 special fuel tax and weight distance tax is expected to be less
13 than five hundred dollars (\$500) annually may, with the
14 approval of the secretary, pay the weight distance tax as
15 provided in Subsection B of this section. If, however, the
16 total annual liability or combined liability, as applicable, is
17 expected to be five hundred dollars (\$500) or more, the
18 registrant, owner or operator shall make payments pursuant to
19 Subsection A of this section.

20 D. All registrants, owners or operators required to
21 pay the weight distance tax shall preserve the records upon
22 which the periodic payments required by Subsections A and B of
23 this section are based for four years following the period for
24 which a payment is made. Upon request of the motor
25 transportation division of the department of public safety, the

underscored material = new
[bracketed material] = delete

1 registrant, owner or operator shall make the records available
2 to the [~~department~~] motor transportation division at the
3 owner's office for audit as to accuracy of ~~computations~~ and
4 payments. If the registrant, owner or operator keeps the
5 records at any place outside this state, the motor
6 transportation division of the department of public safety or
7 [~~the department's~~] its authorized agent may examine them at the
8 place where they are kept. The motor transportation division
9 of the department of public safety may make arrangements with
10 agencies of other jurisdictions administering motor vehicle
11 laws for joint audits of any such registrants, owners or
12 operators. "

13 Section 2. APPROPRIATION. -- Five hundred thousand dollars
14 (\$500,000) is appropriated from the general fund to the
15 department of public safety for expenditure in fiscal year 2006
16 for the motor transportation division to pay salaries and
17 benefits for an audit supervisor and five auditors to audit the
18 accuracy and payment of the weight distance tax. Any
19 unexpended or unencumbered balance remaining at the end of
20 fiscal year 2006 shall revert to the general fund.

21 Section 3. EFFECTIVE DATE. -- The effective date of the
22 provisions of this act is July 1, 2005.