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HOUSE BILL 632

**49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009**

INTRODUCED BY

Patricia A. Lundstrom

AN ACT

RELATING TO TAXATION; AMENDING THE WEIGHT DISTANCE TAX ACT TO INCREASE THE RATE OF THE WEIGHT DISTANCE TAX.

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

Section 1. Section 7-15A-6 NMSA 1978 (being Laws 1988, Chapter 73, Section 33, as amended) is amended to read:

"7-15A-6. TAX RATE FOR MOTOR VEHICLES OTHER THAN BUSES--  
REDUCTION OF RATE FOR ONE-WAY HAULS.--

A. For on-highway operations of motor vehicles other than buses, the weight distance tax shall be computed in accordance with the following schedule:

Declared Gross Weight (Gross Vehicle Weight)	Tax Rate (Mills per Mile)
26,001 to 28,000	[ <del>11.01</del> ] <u>11.56</u>
28,001 to 30,000	[ <del>11.88</del> ] <u>12.47</u>

.176426.1

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1	30,001 to 32,000	[ <del>12.77</del> ] <u>13.41</u>
2	32,001 to 34,000	[ <del>13.64</del> ] <u>14.32</u>
3	34,001 to 36,000	[ <del>14.52</del> ] <u>15.25</u>
4	36,001 to 38,000	[ <del>15.39</del> ] <u>16.16</u>
5	38,001 to 40,000	[ <del>16.73</del> ] <u>17.57</u>
6	40,001 to 42,000	[ <del>18.05</del> ] <u>18.95</u>
7	42,001 to 44,000	[ <del>19.36</del> ] <u>20.33</u>
8	44,001 to 46,000	[ <del>20.69</del> ] <u>21.72</u>
9	46,001 to 48,000	[ <del>22.01</del> ] <u>23.11</u>
10	48,001 to 50,000	[ <del>23.33</del> ] <u>24.50</u>
11	50,001 to 52,000	[ <del>24.65</del> ] <u>25.88</u>
12	52,001 to 54,000	[ <del>25.96</del> ] <u>27.26</u>
13	54,001 to 56,000	[ <del>27.29</del> ] <u>28.65</u>
14	56,001 to 58,000	[ <del>28.62</del> ] <u>30.08</u>
15	58,001 to 60,000	[ <del>29.93</del> ] <u>31.43</u>
16	60,001 to 62,000	[ <del>31.24</del> ] <u>32.80</u>
17	62,001 to 64,000	[ <del>32.58</del> ] <u>34.21</u>
18	64,001 to 66,000	[ <del>33.90</del> ] <u>35.59</u>
19	66,001 to 68,000	[ <del>35.21</del> ] <u>36.97</u>
20	68,001 to 70,000	[ <del>36.52</del> ] <u>38.35</u>
21	70,001 to 72,000	[ <del>37.86</del> ] <u>39.75</u>
22	72,001 to 74,000	[ <del>39.26</del> ] <u>41.22</u>
23	74,001 to 76,000	[ <del>40.71</del> ] <u>42.75</u>
24	76,001 to 78,000	[ <del>42.21</del> ] <u>44.32</u>
25	78,001 and over	[ <del>43.78</del> ] <u>45.97.</u>

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1           B. All motor vehicles for which the tax is computed  
2 under Subsection A of this section shall pay a tax that is two-  
3 thirds of the tax computed under Subsection A of this section  
4 if:

5                   (1) the motor vehicle is customarily used for  
6 one-way haul;

7                   (2) forty-five percent or more of the mileage  
8 traveled by the motor vehicle for a registration year is  
9 mileage that is traveled empty of all load; and

10                   (3) the registrant, owner or operator of the  
11 vehicle attempting to qualify under this subsection has made a  
12 sworn application to the department to be classified under this  
13 subsection for a registration year and has given whatever  
14 information is required by the department to determine the  
15 eligibility of the vehicle to be classified under this  
16 subsection and the vehicle has been so classified."

17           Section 2. Section 7-15A-7 NMSA 1978 (being Laws 1988,  
18 Chapter 73, Section 34, as amended) is amended to read:

19           "7-15A-7. TAX RATE FOR BUSES.--For all buses, the weight  
20 distance tax shall be computed in accordance with the following  
21 schedule:

22	Declared Gross Weight	Tax Rate
23	(Gross Vehicle Weight)	(Mills per Mile)
24	26,001 to 28,000	[ <del>11.01</del> ] <u>11.56</u>
25	28,001 to 30,000	[ <del>11.88</del> ] <u>12.47</u>

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1	30,001 to 32,000	[ <del>12.77</del> ] <u>13.41</u>
2	32,001 to 34,000	[ <del>13.64</del> ] <u>14.32</u>
3	34,001 to 36,000	[ <del>14.52</del> ] <u>15.25</u>
4	36,001 to 38,000	[ <del>15.39</del> ] <u>16.16</u>
5	38,001 to 40,000	[ <del>16.73</del> ] <u>17.57</u>
6	40,001 to 42,000	[ <del>18.05</del> ] <u>18.95</u>
7	42,001 to 44,000	[ <del>19.36</del> ] <u>20.33</u>
8	44,001 to 46,000	[ <del>20.69</del> ] <u>21.72</u>
9	46,001 to 48,000	[ <del>22.01</del> ] <u>23.11</u>
10	48,001 to 50,000	[ <del>23.33</del> ] <u>24.50</u>
11	50,001 to 52,000	[ <del>24.65</del> ] <u>25.88</u>
12	52,001 to 54,000	[ <del>25.96</del> ] <u>27.26</u>
13	54,001 and over	[ <del>27.29</del> ] <u>28.65</u> ."

14 Section 3. EFFECTIVE DATE.--The effective date of the  
15 provisions of this act is July 1, 2009.