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AN ACT

RELATING TO TAXATION; AMENDING THE WEIGHT DISTANCE TAX ACT;
IMPOSING CIVIL PENALTIES FOR UNDERREPORTING MILEAGE DRIVEN OR
GROSS VEHICLE WEIGHT.

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

Section 1. A new section of the Weight Distance Tax Act
is enacted to read:

"CIVIL PENALTIES--UNDER-MILEAGE REPORTERS--UNDER-WEIGHT
REPORTERS.--Any person required to file a report pursuant to
Subsection B of Section 7-15A-8 NMSA 1978 that is determined
to have reported less than the mileage actually traveled on
New Mexico highways during a tax payment period or less than
the actual gross vehicle weight traveled during a tax payment
period shall, in addition to any other applicable fees,
penalties and interest, pay an additional penalty computed in
accordance with the following schedule:

Weight Distance Tax	
Owed Per Period	Penalty
\$1 to \$99	\$ 100
\$100 to \$499	\$ 500
\$500 to \$999	\$1,000
\$1,000 to \$1,499	\$1,500
\$1,500 to \$1,999	\$2,000
\$2,000 to \$2,499	\$2,500

