

BILL ANALYSIS AND FISCAL IMPACT REPORT
Taxation and Revenue Department

February 12, 2025

Bill: SB-96

Sponsor: Senator Leo Jaramillo

Short Title: Definitions of Tires and Vehicle Size

Description: This bill amends Section 66-3-1001.1 NMSA 1978 to update the definition of Off-Highway Vehicles. This bill amends tire type and vehicle weights and removes references to engine displacement. These changes will allow more modern machines to fall under the OHV definition than current statute allows.

Effective Date: July 1, 2025.

Taxation and Revenue Department Analyst: Sean Bulian/ Htet Gonzales – Motor Vehicle Division

Methodology for Estimated Revenue Impact: None

Policy Issues: None

Technical Issues: None

Administrative & Compliance Impact: Implementation of this bill will have a low impact on the Information Technology Division (ITD) of the Taxation and Revenue Department. The estimated time to develop, test and implement the changes is approximately 120 hours or 3 weeks for an estimated \$6.6 thousand of staff workload cost.

This bill requires application and configuration changes in Tapestry to amend Recreational Off-Highway Motor Vehicle weight and engine specifications.

Estimated Additional Operating Budget Impact*				R or NR**	Fund(s) or Agency Affected
FY2025	FY2026	FY2027	3 Year Total Cost		
\$6.6				NR	ITD – staff workload

* In thousands of dollars. Parentheses () indicate a cost saving. ** Recurring (R) or Non-Recurring (NR).

Related Bills: