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HOUSE BILL 246

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Pauline K. Gubbels

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; CHANGING THE DUE DATE FOR THE WEIGHT DISTANCE TAX.

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 [25] 30 for the first quarterly period of January 1 through March 31, by July [25] 31 for the second quarterly period of April 1 through June 30, by October [25] 31 for the third quarterly period of July 1 through September 30 and by January [25] 31 for the fourth quarterly period of

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1 October 1 through December 31 of each year.

2 B. Any registrant, owner or operator not liable
3 for the special fuel tax whose total weight distance tax for
4 the previous calendar year was less than five hundred dollars
5 (\$500) may elect to pay the tax on an annual basis. Any
6 registrant, owner or operator liable [~~to~~] for the special fuel
7 tax whose total combined liability [~~to~~] for the weight
8 distance tax and the special fuel tax for the previous
9 calendar year was less than five hundred dollars (\$500) may
10 elect to pay the weight distance tax on an annual basis.

11 Election shall be made by filing a written statement of such
12 election with the department on or before April 1 of the first
13 year in which the election is made. Upon filing the written
14 election with the department, the total weight distance tax
15 due for the current calendar year shall be paid to the
16 department by January [~~25~~] 31 of the following year. If,
17 however, any registrant, owner or operator is or becomes
18 delinquent in excess of thirty days in any payment of the
19 weight distance tax, that person shall make all future
20 payments according to the schedule of Subsection A of this
21 section. If any person who has made an election under this
22 subsection [~~should pay a~~] has a liability for total weight
23 distance tax or total combined weight distance tax and special
24 fuel tax, as applicable, of five hundred dollars (\$500) or
25 more for any calendar year, that person shall make the

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1 succeeding year's payments [~~according to the schedule of~~]
2 pursuant to Subsection A of this section.

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

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

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

10 Section 2. APPLICABILITY. --The provisions of this act
11 are applicable to reporting periods beginning on or after
12 January 1, 1999.

1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
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6 March 3, 1999
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8 Mr. Speaker:
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10 Your TAXATION AND REVENUE COMMITTEE, to whom has
11 been referred
12

13 HOUSE BILL 246
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15 has had it under consideration and reports same with
16 recommendation that it DO PASS.

17 Respectfully submitted,
18

19
20
21 _____
22 Jerry W. Sandel, Chairman
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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

3 HB246

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4 Adopted _____ Not Adopted _____

6 (Chief Clerk)

(Chief Clerk)

8 Date _____

10 The roll call vote was 11 For 0 Against

11 Yes: 11

12 Excused: Lujan, Russell, Silva, Stell

13 Absent: None

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FIRST SESSION, 1999

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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March 11, 1999

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Mr. President:

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11

Your CORPORATIONS & TRANSPORTATION COMMITTEE, to

12

whom has been referred

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HOUSE BILL 246

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has had it under consideration and reports same with

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recommendation that it DO PASS, and thence referred to the

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WAYS & MEANS COMMITTEE.

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Respectfully submitted,

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Roman M. Maes, Chairman

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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4 Adopted _____ Not

5 Adopted _____

6 (Chief Clerk)

(Chief Clerk)

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9

Date _____

10

11 The roll call vote was 6 For 0 Against

12 Yes: 6

13 No: 0

14 Excused: Aragon, McKibben, Rawson, Robinson

15 Absent: None

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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March 15, 1999

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Mr. President:

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Your WAYS & MEANS COMMITTEE, to whom has been referred

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HOUSE BILL 246

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has had it under consideration and reports same with
recommendation that it DO PASS.

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Respectfully submitted,

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Carlos R. Cisneros, Chairman

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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Adopted _____ Not

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Adopted _____

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(Chief Clerk)

(Chief Clerk)

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Date _____

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The roll call vote was 8 For 0 Against

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Yes: 8

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No: 0

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Excused: Carraro

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Absent: None

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