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HOUSE BILL 568

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

Randal S. Crowder

AN ACT

RELATING TO TAXATION; REQUIRING ALL TAXPAYERS LIABLE FOR THE WEIGHT DISTANCE TAX TO SUBMIT PAYMENT OF THE TAX ON A QUARTERLY BASIS; EXTENDING THE PERIOD TO PRESERVE RECORDS UPON WHICH PAYMENT OF THE WEIGHT DISTANCE TAX IS BASED FROM FOUR YEARS TO SEVEN YEARS.

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

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

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

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1 ~~applicable, of five hundred dollars (\$500) or more for any~~
2 ~~calendar year, that person shall make the succeeding year's~~
3 ~~payments pursuant to Subsection A of this section.~~

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

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

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

11 SECTION 2. EFFECTIVE DATE.--The effective date of the
12 provisions of this act is July 1, 2015.