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SENATE BILL 213

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

INTRODUCED BY

Sue Wilson Beffort

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:

"[NEW MATERIAL] CIVIL PENALTIES--ZERO MILEAGE REPORTERS.--
Any person required to file a report pursuant to Subsection B
of Section 7-15A-8 NMSA 1978 that reports zero miles traveled
on New Mexico highways during a tax payment period, but that is
later determined to have traveled more than zero taxable miles
on New Mexico highways during that tax payment period shall, in
addition to any other applicable fees, penalties and interest,
pay an additional penalty in the amount of four thousand
.174955.1

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1 dollars (\$4,000) for each tax period in which a report of zero
2 miles traveled was filed but in which more than zero taxable
3 miles were traveled."

4 Section 2. A new section of the Weight Distance Tax Act
5 is enacted to read:

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

15	Weight Distance Tax	
16	Owed Per Period	Penalty
17	\$1 to \$99	\$ 100
18	\$100 to \$499	\$ 500
19	\$500 to \$999	\$1,000
20	\$1,000 to \$1,499	\$1,500
21	\$1,500 to \$1,999	\$2,000
22	\$2,000 to \$2,499	\$2,500
23	\$2,500 to \$2,999	\$3,000
24	\$3,000 and over	\$4,000."

25 Section 3. SEVERABILITY.--If any part or application of

underscoring material = new
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1 this act is held invalid, the remainder or its application to
2 other situations or persons shall not be affected.

3 Section 4. EFFECTIVE DATE.--The effective date of the
4 provisions of this act is July 1, 2009.

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