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SENATE BILL 232

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

INTRODUCED BY

Carrol H. Leavell

AN ACT

RELATING TO TAXATION; CLARIFYING ADJUSTMENTS PERMITTED WHEN REPORTING LOADS OF GASOLINE FOR PURPOSES OF THE PETROLEUM PRODUCTS LOADING FEE; AMENDING A SECTION OF THE NMSA 1978.

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

Section 1. Section 7-13A-3 NMSA 1978 (being Laws 1990, Chapter 124, Section 16, as amended) is amended to read:

"7-13A-3. IMPOSITION AND RATE OF FEE--DENOMINATION AS "PETROLEUM PRODUCTS LOADING FEE".--

A. For the privilege of loading gasoline or special fuel from a rack at a refinery or pipeline terminal in this state into a cargo tank, there is imposed a fee on the distributor at a rate provided in Subsection C of this section on each gallon of gasoline or special fuel loaded in New Mexico on which the petroleum products loading fee has not

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1 been previously paid.

2 B. For the privilege of importing gasoline or
3 special fuel into this state for resale or consumption in this
4 state there is imposed a fee determined as provided in
5 Subsection C of this section on each load of gasoline or
6 special fuel imported into New Mexico for resale or
7 consumption on which the petroleum products loading fee has
8 not been previously paid. For the purposes of this section,
9 "load" means eight thousand gallons of gasoline or special
10 fuel. To determine how many loads a person is to report under
11 the provisions of this section, the person shall divide by
12 eight thousand the total gallons of gasoline reported for the
13 purposes of Section 7-13-3 NMSA 1978 as adjusted under the
14 provisions of Subsections A through E of Section 7-13-4 NMSA
15 1978 and the total gallons of special fuels received in New
16 Mexico less any gallons exempted under Section 7-13A-4 NMSA
17 1978. Loads shall be calculated to the nearest one-hundredth
18 of a load.

19 C. The fee imposed by this section is and may be
20 referred to as the "petroleum products loading fee" and shall
21 be one hundred fifty dollars (\$150) per load or whichever of
22 the following applies:

23 (1) in the event the secretary of environment
24 certifies that the unobligated balance of the corrective
25 action fund at the end of the prior fiscal year equals or

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1 exceeds eighteen million dollars (\$18,000,000), the fee shall
2 be set at forty dollars (\$40.00) per load;

3 (2) in the event the secretary of
4 environment certifies that the unobligated balance of the
5 corrective action fund at the end of the prior fiscal year
6 exceeds twelve million dollars (\$12,000,000) but is less than
7 eighteen million dollars (\$18,000,000), the fee shall be set
8 at eighty dollars (\$80.00) per load;

9 (3) in the event the secretary of
10 environment certifies that the unobligated balance of the
11 corrective action fund at the end of the prior fiscal year
12 exceeds six million dollars (\$6,000,000) but is less than
13 twelve million dollars (\$12,000,000), the fee shall be set at
14 one hundred twenty dollars (\$120) per load; and

15 (4) in the event the secretary of
16 environment certifies that the unobligated balance of the
17 corrective action fund at the end of the prior fiscal year is
18 less than six million dollars (\$6,000,000), the fee shall be
19 set at one hundred fifty dollars (\$150) per load.

20 D. The amount of the petroleum products loading
21 fee set pursuant to Paragraph (1), (2), (3) or (4) of
22 Subsection C of this section shall be imposed on the first day
23 of the month following expiration of ninety days after the end
24 of the fiscal year for which the certification was made.

25 E. As used in this section, "unobligated balance

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1 of the corrective action fund" means corrective action fund
2 equity less all known or anticipated liabilities against the
3 fund. "

4 Section 2. EFFECTIVE DATE. -- The effective date of the
5 provisions of this act is July 1, 2002.

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