

HOUSE BUSINESS AND INDUSTRY COMMITTEE SUBSTITUTE FOR
HOUSE BILL 512

53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017

AN ACT

RELATING TO THE PUBLIC PEACE, HEALTH, SAFETY AND WELFARE;
PROVIDING THAT A PARK MODEL RECREATIONAL VEHICLE SHALL BE
TREATED THE SAME AS A MANUFACTURED HOME FOR PURPOSES OF THE
MOTOR VEHICLE EXCISE TAX ACT, THE PROPERTY TAX CODE AND THE
MOTOR VEHICLE CODE.

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

SECTION 1. Section 7-14-2 NMSA 1978 (being Laws 1988,
Chapter 73, Section 12) is amended to read:

"7-14-2. DEFINITIONS.--As used in the Motor Vehicle
Excise Tax Act:

A. "department" means the taxation and revenue
department, the secretary of taxation and revenue or an
employee of that department exercising authority lawfully
delegated to that employee by the secretary;

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1 B. "manufactured home" means a structure that
2 exceeds either a width of eight feet or a length of thirty-two
3 feet, when equipped for the road;

4 C. "motor vehicle" means every vehicle [~~which~~] that
5 is self-propelled and every vehicle [~~which~~] that is propelled
6 by electric power obtained from batteries or from overhead
7 trolley wires but not operated upon rails;

8 D. "park model recreational vehicle" means "park
9 model recreational vehicle" as that term is defined in the
10 Motor Vehicle Code;

11 ~~[D.]~~ E. "person" means any individual, estate,
12 trust, receiver, cooperative association, club, corporation,
13 company, firm, partnership, joint venture or syndicate;
14 "person" also means, to the extent permitted by law, any
15 federal, state or other governmental unit or subdivision or an
16 agency, department or instrumentality thereof;

17 ~~[E.]~~ F. "secretary" means the secretary of taxation
18 and revenue or the secretary's delegate;

19 ~~[F.]~~ G. "tax" means the motor vehicle excise tax
20 imposed under the Motor Vehicle Excise Tax Act; and

21 ~~[G.]~~ H. "vehicle" means every device in, upon or by
22 which any person or property is or may be transported or drawn
23 upon a highway, including any frame, chassis or body of any
24 vehicle or motor vehicle, except devices moved by human power
25 or used exclusively upon stationary rails or tracks."

1 **SECTION 2.** Section 7-14-3 NMSA 1978 (being Laws 1988,
2 Chapter 73, Section 13, as amended) is amended to read:

3 "7-14-3. IMPOSITION OF MOTOR VEHICLE EXCISE TAX.--An
4 excise tax, subject to the credit provided by Section 7-14-7.1
5 NMSA 1978, is imposed upon the sale in this state of every
6 vehicle, except as otherwise provided in Section 7-14-7.1 NMSA
7 1978, park model recreational vehicles and manufactured homes,
8 required under the Motor Vehicle Code to be registered in this
9 state. To prevent evasion of the excise tax imposed by the
10 Motor Vehicle Excise Tax Act and the duty to collect it, it is
11 presumed that the issuance of every original and subsequent
12 certificate of title for vehicles of a type required to be
13 registered under the provisions of the Motor Vehicle Code
14 constitutes a sale for tax purposes, unless specifically
15 exempted by the Motor Vehicle Excise Tax Act or unless there is
16 shown proof satisfactory to the department that the vehicle for
17 which the certificate of title is sought came into the
18 possession of the applicant as a voluntary transfer without
19 consideration or as a transfer by operation of law. The excise
20 tax imposed by this section shall be known as the "motor
21 vehicle excise tax"."

22 **SECTION 3.** Section 7-35-2 NMSA 1978 (being Laws 1973,
23 Chapter 258, Section 2, as amended by Laws 1994, Chapter 9,
24 Section 1 and by Laws 1994, Chapter 9, Section 2) is amended to
25 read:

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1 "7-35-2. DEFINITIONS.--As used in the Property Tax Code:

2 A. "department" or "division" means the taxation
3 and revenue department, the secretary of taxation and revenue
4 or any employee of the department exercising authority lawfully
5 delegated to that employee by the secretary;

6 B. "director" means the secretary;

7 C. "livestock" means cattle, buffalo, horses,
8 mules, sheep, goats, swine, ratites and other domestic animals
9 useful to man;

10 D. "manufactured home" means a manufactured home as
11 that term is defined in Section 66-1-4.11 NMSA 1978;

12 E. "net taxable value" means the value of property
13 upon which the tax is imposed and is determined by deducting
14 from taxable value the amount of any exemption authorized by
15 the Property Tax Code;

16 F. "nonresidential property" means property that is
17 not residential property;

18 G. "owner" means the person in whom is vested any
19 title to property;

20 H. "park model recreational vehicle" means "park
21 model recreational vehicle" as that term is defined in the
22 Motor Vehicle Code;

23 [~~H.~~] I. "person" means an individual or any other
24 legal entity;

25 [~~I.~~] J. "property" means tangible property, real or

1 personal;

2 ~~[J.]~~ K. "residential property" means property
3 consisting of one or more dwellings together with appurtenant
4 structures, the land underlying both the dwellings and the
5 appurtenant structures and a quantity of land reasonably
6 necessary for parking and other uses that facilitate the use of
7 the dwellings and appurtenant structures. As used in this
8 subsection, "dwellings" includes ~~[both]~~ manufactured homes,
9 park model recreational vehicles and other structures when used
10 primarily for permanent human habitation, but the term does not
11 include structures when used primarily for temporary or
12 transient human habitation such as hotels, motels and similar
13 structures;

14 ~~[K.]~~ L. "secretary" means the secretary of taxation
15 and revenue and, except for purposes of Section 7-35-6 NMSA
16 1978 and Paragraphs (1) and (2) of Subsection B of Section
17 ~~[7-38-90]~~ 9-11-6.2 NMSA 1978, also includes the deputy
18 secretary or a division director or deputy division director
19 delegated by the secretary;

20 ~~[L.]~~ M. "tax" means the property tax imposed under
21 the Property Tax Code;

22 ~~[M.]~~ N. "taxable value" means the value of property
23 determined by applying the tax ratio to the value of the
24 property determined for property taxation purposes;

25 ~~[N.]~~ O. "tax rate" means the rate of the tax

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1 expressed in terms of dollars per thousand dollars of net
2 taxable value of property;

3 ~~[P-]~~ P. "tax ratio" means the percentage
4 established under the Property Tax Code that is applied to the
5 value of property determined for property taxation purposes in
6 order to derive taxable value; and

7 ~~[P-]~~ Q. "tax year" means the calendar year."

8 SECTION 4. Section 7-36-8 NMSA 1978 (being Laws 1973,
9 Chapter 373, Section 1, as amended) is amended to read:

10 "7-36-8. TANGIBLE PERSONAL PROPERTY EXEMPT FROM PROPERTY
11 TAX--EXCEPTIONS.--

12 A. Except as provided in Subsection B of this
13 section, tangible personal property owned by a person is exempt
14 from property taxation.

15 B. The following tangible personal property owned
16 by a person is subject to valuation and taxation under the
17 Property Tax Code:

18 (1) livestock;

19 (2) manufactured homes;

20 (3) park model recreational vehicles;

21 ~~[(3)]~~ (4) aircraft not registered under the
22 Aircraft Registration Act;

23 ~~[(4)]~~ (5) private railroad cars, the earnings
24 of which are not taxed under the provisions of the Railroad Car
25 Company Tax Act;

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1 [~~5~~] (6) tangible personal property subject
 2 to valuation under Sections 7-36-22 through 7-36-25 and 7-36-27
 3 through 7-36-32 NMSA 1978;

4 [~~6~~] (7) vehicles not registered under the
 5 provisions of the Motor Vehicle Code and for which the owner
 6 has claimed a deduction for depreciation for federal income tax
 7 purposes during any federal income taxable year occurring in
 8 whole or in part during the twelve months immediately preceding
 9 the first day of the property tax year; and

10 [~~7~~] (8) other tangible personal property not
 11 specified in Paragraphs (1) through [~~6~~] (7) of this
 12 subsection:

13 (a) that is used, produced,
 14 manufactured, held for sale, leased or maintained by a person
 15 for purposes of the person's profession, business or
 16 occupation; and

17 (b) for which the owner has claimed a
 18 deduction for depreciation for federal income tax purposes
 19 during any federal income taxable year occurring in whole or in
 20 part during the twelve months immediately preceding the first
 21 day of the property tax year."

22 **SECTION 5.** Section 7-36-15 NMSA 1978 (being Laws 1975,
 23 Chapter 165, Section 2, as amended) is amended to read:

24 "7-36-15. METHODS OF VALUATION FOR PROPERTY TAXATION
 25 PURPOSES--GENERAL PROVISIONS.--

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underscored material = new
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1 A. Property subject to valuation for property
2 taxation purposes under this article of the Property Tax Code
3 shall be valued by the methods required by this article of the
4 Property Tax Code whether the determination of value is made by
5 the department or the county assessor. The same or similar
6 methods of valuation shall be used for valuation of the same or
7 similar kinds of property for property taxation purposes.

8 B. Unless a method or methods of valuation are
9 authorized in Sections 7-36-20 through 7-36-33 NMSA 1978, the
10 value of property for property taxation purposes shall be its
11 market value as determined by application of the sales of
12 comparable property, income or cost methods of valuation or any
13 combination of these methods. In using any of the methods of
14 valuation authorized by this subsection, the valuation
15 authority:

16 (1) shall apply generally accepted appraisal
17 techniques; and

18 (2) in determining the market value of
19 residential housing, shall consider any decrease in the value
20 that would be realized by the owner in a sale of the property
21 because of the effects of any affordable housing subsidy,
22 covenant or encumbrance imposed pursuant to a federal, state or
23 local affordable housing program that restricts the future use
24 of the property or the resale price of the property or would
25 otherwise prohibit the owner from fully ~~benefitting~~

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1 benefiting from any enhanced value of the property. As used in
2 this paragraph:

3 (a) "subsidy, covenant or encumbrance
4 imposed pursuant to a federal, state or local affordable
5 housing program" includes those imposed by a nonprofit entity
6 approved by a governmental entity as a qualifying grantee
7 pursuant to the Affordable Housing Act; and

8 (b) "residential housing" means any
9 building, structure or portion thereof that is primarily
10 occupied, or designed or intended primarily for occupancy, as a
11 residence by one or more households and any real property that
12 is offered for sale or lease for the construction or location
13 thereon of such a building, structure or portion thereof.

14 "Residential housing" includes congregate housing, manufactured
15 homes, park model recreational vehicles, housing intended to
16 provide or providing transitional or temporary housing for
17 homeless persons and common health care, kitchen, dining,
18 recreational and other facilities primarily for use by
19 residents of a residential housing project.

20 C. Dams, reservoirs, tanks, canals, irrigation
21 wells, installed irrigation pumps, stock-watering wells and
22 pumps, similar structures and equipment used for irrigation or
23 stock-watering purposes, water rights and private roads shall
24 not be valued separately from the land they serve. The
25 foregoing improvements and rights shall be considered as

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1 appurtenances to the land they serve, and their value shall be
2 included in the determination of value of the land.

3 D. The department shall adopt regulations to
4 implement the methods of valuation authorized in this article
5 of the Property Tax Code."

6 SECTION 6. Section 7-36-26 NMSA 1978 (being Laws 1973,
7 Chapter 258, Section 27, as amended) is amended to read:

8 "7-36-26. SPECIAL METHOD OF VALUATION--MANUFACTURED
9 HOMES--PARK MODEL RECREATIONAL VEHICLES.--

10 A. The owner of a manufactured home or park model
11 recreational vehicle subject to valuation for property taxation
12 purposes shall report the [~~manufactured~~] home or vehicle
13 annually for valuation to the county assessor of the county in
14 which the [~~manufactured~~] home or vehicle is located on January
15 1. The report shall be in a form and contain the information
16 required by department regulation and shall be made no later
17 than the last day of February of the tax year in which the
18 property is subject to valuation.

19 B. The valuation method used for determining the
20 value of manufactured homes or park model recreational vehicles
21 for property taxation purposes shall be a cost method applying
22 generally accepted appraisal techniques and shall generally
23 provide for:

24 (1) the determination of initial cost of a
25 manufactured home or park model recreational vehicle based upon

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1 classifications of manufactured homes or park model
 2 recreational vehicles and sales prices for the various
 3 classifications;

4 (2) deductions from initial cost for allowable
 5 depreciation, which allowances for depreciation shall be
 6 developed by the [~~division~~] department; and

7 (3) deduction from initial cost of other
 8 justifiable factors, including [~~but not limited to~~] functional
 9 and economic obsolescence.

10 C. Whether or not the presence of a manufactured
 11 home or park model recreational vehicle is declared and
 12 reported by the owner to a county assessor as required by this
 13 section, the county assessor shall determine the value for
 14 property taxation purposes of each [~~manufactured~~] home or
 15 vehicle located in the county and subject to valuation. County
 16 assessors shall use the information required to be furnished
 17 them under Sections 66-6-10 and 66-7-413 NMSA 1978 to [~~assure~~]
 18 ensure that accurate records of locations of [~~manufactured~~] the
 19 homes and vehicles are maintained.

20 D. Any person who intentionally refuses to make a
 21 report required [~~of him~~] under this section or who knowingly
 22 makes a false statement in a report required under this section
 23 is guilty of a misdemeanor and shall be punished by the
 24 imposition of a fine of not more than one thousand dollars
 25 (\$1,000).

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1 E. Any person who fails to make a report required
2 [~~of him~~] under this section is liable for a civil penalty in an
3 amount equal to five percent of the property taxes ultimately
4 determined to be due on the property for the tax year or years
5 for which [~~he~~] the person failed to make the required report.

6 F. Any person who intentionally refuses to make a
7 report required [~~of him~~] under this section with the intent to
8 evade any tax or who fails to make a report required [~~of him~~]
9 under this section with the intent to evade any tax is liable
10 for a civil penalty in an amount equal to twenty-five percent
11 of the property taxes ultimately determined to be due on the
12 property for the tax year or years for which [~~he~~] the person
13 refused or failed to make the required report.

14 G. The civil penalties authorized under Subsections
15 E and F of this section shall be imposed and collected at the
16 time and in the manner that the tax is imposed and collected.
17 In order to assist in the imposition and collection of the
18 penalties, the assessor having responsibility for determining
19 the value of the property shall make an entry in the valuation
20 records indicating the liability for any penalties due under
21 this section."

22 **SECTION 7.** Section 7-38-8 NMSA 1978 (being Laws 1973,
23 Chapter 258, Section 48, as amended) is amended to read:

24 "7-38-8. REPORTING OF PROPERTY FOR VALUATION--PENALTIES
25 FOR FAILURE TO REPORT.--

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1 A. All property subject to valuation for property
2 taxation purposes by the department shall be reported annually
3 to the department. The report required by this subsection
4 shall be made by the owner of the property or such other person
5 as may be authorized by rules of the department. The report
6 shall be in a form and contain the information required by
7 rules of the department. It shall be made not later than the
8 last day of February in the tax year in which the property is
9 subject to valuation. Claims of economic obsolescence or
10 functional obsolescence on properties not regulated by the
11 federal government shall be made at the time the annual report
12 is filed; however, the department shall accept supplements to
13 the annual report containing claims of economic obsolescence or
14 functional obsolescence on properties regulated by the federal
15 energy regulatory commission or its successor agency at the
16 time the annual commission report becomes available, but no
17 later than April 15 of the tax year or at a later time allowed
18 by an extension granted by the department. In the case of the
19 failure or refusal to file the report required under this
20 subsection, the department shall determine the value of the
21 property subject to valuation from the best information
22 available.

23 B. Except as provided in Subsection D of this
24 section, all property subject to valuation for property
25 taxation purposes by the county assessor shall be reported as

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1 follows:

2 (1) property valued in the 1974 tax year by
3 the county assessor need not be reported for any subsequent tax
4 year unless required to be reported under Paragraph (3) of this
5 subsection;

6 (2) property not valued in the 1974 tax year
7 by the county assessor but that becomes subject to valuation by
8 the county assessor in any subsequent tax year shall be
9 reported to the county assessor not later than the last day of
10 February of the tax year in which it becomes subject to
11 valuation, but such property need not be reported for any year
12 subsequent to the year in which initially reported unless
13 required to be reported under Paragraph (3) of this subsection;

14 (3) property once valued by a county assessor
15 in a tax year, but ~~which~~ that is not valued for a year
16 subsequent to the year of initial valuation because it is not
17 subject to valuation for that subsequent year by the county
18 assessor, shall be reported to the county assessor not later
19 than the last day of February in a tax year in which it again
20 becomes subject to valuation by the county assessor; and

21 (4) reports required under Paragraphs (2) and
22 (3) of this subsection shall be in a form and contain the
23 information required by rules of the department.

24 C. Not later than the last day of February of each
25 tax year, every owner of real property who made, or caused to

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1 be made, in the preceding calendar year improvements costing
2 more than ten thousand dollars (\$10,000) to that real property
3 shall report to the county assessor the property improved, the
4 improvements made, the cost of the improvements and such other
5 information as the department may require.

6 D. Manufactured homes, park model recreational
7 vehicles, livestock and land used for agricultural purposes
8 shall be reported for valuation for property taxation purposes
9 to the county assessor at the times and in the manner
10 prescribed under Sections 7-36-26, 7-36-21 and 7-36-20 NMSA
11 1978 and rules promulgated by the department.

12 E. Property subject to valuation by the county
13 assessor for property taxation purposes and improvements to
14 such property that are required to be reported under Subsection
15 C of this section shall be reported to the county assessor of
16 the county in which the property is required to be valued under
17 Section 7-36-14 NMSA 1978. Reports shall be made either by the
18 owner of the property, the owner's authorized agent or any
19 person having control or management of the property and shall
20 be in a form and contain the information required by rules of
21 the department.

22 F. Reports required by this section shall be made
23 by the declarant under oath, and the secretary, employees of
24 the department, the assessor and the assessor's employees are
25 empowered to administer oaths for this purpose.

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1 G. A person who intentionally refuses to make a
2 report required under the provisions of Subsection A, B or C of
3 this section or who knowingly makes a false statement in a
4 report required under the provisions of Subsection A, B or C of
5 this section is guilty of a misdemeanor and upon conviction
6 shall be punished by the imposition of a fine of not more than
7 one thousand dollars (\$1,000).

8 H. A person who fails to make a report required
9 under the provisions of Subsection A or B of this section is
10 liable for a civil penalty in an amount equal to five percent
11 of the property taxes ultimately determined to be due on the
12 property for the tax year or years for which the person failed
13 to make the required report.

14 I. A person who intentionally refuses to make a
15 report required under the provisions of Subsection A or B of
16 this section with the intent to evade any tax or who fails to
17 make a report required under the provisions of Subsection A or
18 B of this section with the intent to evade any tax is liable
19 for a civil penalty in an amount equal to twenty-five percent
20 of the property taxes ultimately determined to be due on the
21 property for the tax year or years for which the person refused
22 or failed to make the required report.

23 J. A person who is required to make a report under
24 the provisions of Subsection C of this section and who fails to
25 do so is personally liable for a civil penalty in an amount

1 equal to the greater of twenty-five dollars (\$25.00) or twenty-
2 five percent of the difference between the property taxes
3 ultimately determined to be due and the property taxes
4 originally paid for the tax year or years for which the person
5 failed to make the required report. This penalty shall not be
6 considered a delinquent property tax, and the provisions of the
7 Property Tax Code for the enforcement and collection of
8 delinquent property taxes through the sale of the property do
9 not apply. However, the county treasurer may use all other
10 methods provided by law to collect the property tax or penalty
11 due. Notwithstanding any other provision of the Property Tax
12 Code, amounts collected pursuant to the penalty provided by
13 this subsection shall be distributed among jurisdictions
14 imposing tax on the property in the same proportion as the
15 amount of tax ultimately determined to be due for the
16 jurisdiction bears to the total due for all such jurisdictions.

17 K. The civil penalties authorized under Subsections
18 H and I of this section shall be imposed and collected at the
19 time and in the manner that the tax is imposed and collected.
20 In order to assist in the imposition and collection of the
21 penalties, the persons having responsibility for determining
22 the value of the property shall make an entry in the valuation
23 records indicating the liability for any penalties due under
24 this section.

25 L. For the purposes of this section:

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1 (1) "improvement" means the construction of
2 any new structure permanently affixed to the land or the
3 repair, rehabilitation or alteration of an existing structure
4 permanently affixed to the land that, for property used for any
5 commercial purpose, is required or allowed to be capitalized
6 under the Internal Revenue Code and, for other properties, any
7 similar construction, repair, rehabilitation or alteration; and

8 (2) "owner of real property" includes every
9 owner of improvements who does not own the land upon which the
10 improvements are made."

11 SECTION 8. Section 7-38-52 NMSA 1978 (being Laws 1973,
12 Chapter 258, Section 92, as amended) is amended to read:

13 "7-38-52. NOTIFICATION TO MOTOR VEHICLE DIVISION OF
14 UNPAID PROPERTY TAXES ON MANUFACTURED HOMES--PARK MODEL
15 RECREATIONAL VEHICLES--NOTICE OF FILING CONSTITUTES LIEN ON
16 VEHICLE.--

17 A. In the preparation of the tax delinquency
18 notices, the county treasurer shall ascertain [~~those~~] which
19 persons [~~who~~] have failed to pay taxes on manufactured homes or
20 park model recreational vehicles.

21 B. In addition to the information required under
22 Section 7-38-51 NMSA 1978, delinquency notices sent to the
23 persons determined under Subsection A of this section shall
24 include the location and vehicle identification number of the
25 manufactured home or park model recreational vehicle.

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1 C. A copy of the delinquency notice of unpaid taxes
 2 on a manufactured home or park model recreational vehicle shall
 3 be sent to the motor vehicle division of the department. Upon
 4 receipt and filing of the notice by the motor vehicle division,
 5 the unpaid taxes, penalty and interest constitute a security
 6 interest in and a lien on the vehicle in accordance with
 7 Section 66-3-204 NMSA 1978. The delinquency notice sent to the
 8 owner of the [~~manufactured~~] home or vehicle shall notify the
 9 owner of the mailing of the copy of the notification to the
 10 motor vehicle division and of the legal effect of the filing of
 11 the notice by that division.

12 D. When the delinquent taxes, penalty and interest
 13 are fully paid, the county treasurer shall certify the fact of
 14 payment and shall prepare a notification of certified payment.
 15 The original notification shall be sent to the motor vehicle
 16 division of the department, and a copy shall be sent to the
 17 owner of the manufactured home or park model recreational
 18 vehicle.

19 E. The lien provided for in this section is in
 20 addition to any other remedy available to the state for the
 21 collection of delinquent property taxes."

22 **SECTION 9.** Section 7-38-68 NMSA 1978 (being Laws 1973,
 23 Chapter 258, Section 108, as amended) is amended to read:

24 "7-38-68. INSTALLMENT AGREEMENTS.--

25 A. The [~~division~~] department may enter into an

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1 installment agreement for the payment of all delinquent
2 property taxes, penalties, interest and costs due with respect
3 to ~~[either]~~ real property or a manufactured home or park model
4 recreational vehicle with the owner of the real property, ~~[or]~~
5 manufactured home or park model recreational vehicle whose
6 taxes have become delinquent and whose account for all or part
7 of the delinquent taxes has been transferred for collection to
8 the ~~[division]~~ department. Execution of an installment
9 agreement under this section by a property owner is an
10 irrevocable admission of liability for all taxes that are the
11 subject of the agreement. The installment agreement shall be
12 in writing and shall not extend for a period of more than
13 thirty-six months. Interest shall accrue on the unpaid balance
14 during the period of the installment agreement. The rate of
15 interest shall be one percent a month, and no other interest on
16 that portion of the principal representing unpaid taxes shall
17 accrue while an installment agreement is in effect. The
18 ~~[division]~~ department shall not enter into an installment
19 agreement with a property owner on or after the date of the
20 initial sale of real property or manufactured home or park
21 model recreational vehicle for delinquent taxes whether or not
22 the real property, ~~[or]~~ manufactured home or park model
23 recreational vehicle is sold and a deed issued as a result of
24 that sale. The ~~[division]~~ department shall promulgate
25 regulations establishing requirements for a minimum down

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1 payment and substantially equal monthly payments for
2 installment agreements.

3 B. An installment agreement prevents any further
4 action to collect the delinquent taxes stated in the agreement
5 as long as the terms of the agreement are met.

6 C. The [~~division~~] department may proceed under the
7 Property Tax Code to collect the property taxes, penalties,
8 interest and costs due and unpaid if:

9 (1) installment payments are not made on or
10 before the dates specified in the agreement;

11 (2) the property owner fails to pay other
12 property taxes when required; or

13 (3) any other condition contained in the
14 agreement is not met.

15 D. For the purpose of computing the time when real
16 property or a manufactured home or park model recreational
17 vehicle may be sold for delinquent taxes, the date of original
18 delinquency shall be used when the delinquent taxes have been
19 the subject of an installment agreement that was subsequently
20 breached by the property owner.

21 E. If an owner of real property or a manufactured
22 home or park model recreational vehicle enters into an
23 installment agreement and subsequently breaches the agreement
24 under this section, the [~~division~~] department shall not enter
25 into another installment agreement with that property owner for

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1 the payment of the delinquent taxes that were the subject of
2 the installment agreement.

3 F. Alphabetically indexed and serially numbered
4 records of installment agreements must be kept in the office of
5 the director and made available for public inspection."

6 SECTION 10. Section 66-1-4.4 NMSA 1978 (being Laws 1990,
7 Chapter 120, Section 5, as amended) is amended to read:

8 "66-1-4.4. DEFINITIONS.--As used in the Motor Vehicle
9 Code:

10 A. "day" means calendar day, unless otherwise
11 provided in the Motor Vehicle Code;

12 B. "dealer", except as specifically excluded, means
13 any person who sells or solicits or advertises the sale of new
14 or used motor vehicles, manufactured homes, park model
15 recreational vehicles or trailers subject to registration in
16 this state; "dealer" does not include:

17 (1) receivers, trustees, administrators,
18 executors, guardians or other persons appointed by or acting
19 under judgment, decree or order of any court;

20 (2) public officers while performing their
21 duties as such officers;

22 (3) persons making casual sales of their own
23 vehicles;

24 (4) finance companies, banks and other lending
25 institutions making sales of repossessed vehicles; or

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1 (5) licensed brokers under the Manufactured
2 Housing Act who, for a fee, commission or other valuable
3 consideration, engage in brokerage activities related to the
4 sale, exchange or lease purchase of pre-owned manufactured
5 homes or park model recreational vehicles on a site installed
6 for a consumer;

7 C. "declared gross weight" means the maximum gross
8 vehicle weight or gross combination vehicle weight at which a
9 vehicle or combination will be operated during the registration
10 period, as declared by the registrant for registration and fee
11 purposes; the vehicle or combination shall have only one
12 declared gross weight for all operating considerations;

13 D. "department" means the taxation and revenue
14 department, the secretary of taxation and revenue or any
15 employee of the department exercising authority lawfully
16 delegated to that employee by the secretary;

17 E. "designated accessible parking space for persons
18 with significant mobility limitation" means any space,
19 including an access aisle, that is marked and reserved for the
20 parking of a passenger vehicle that carries registration plates
21 or a parking placard with the international symbol of access
22 issued in accordance with Section 66-3-16 NMSA 1978 and that is
23 designated by a conspicuously posted sign bearing the
24 international symbol of access and, if the parking space is
25 paved, by a clearly visible depiction of this symbol painted in

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1 blue on the pavement of the space;

2 F. "director" means the secretary;

3 G. "disqualification" means a prohibition against
4 driving a commercial motor vehicle;

5 H. "distinguishing number" means the number
6 assigned by the department to a vehicle whose identifying
7 number has been destroyed or obliterated or the number assigned
8 by the department to a vehicle that has never had an
9 identifying number;

10 I. "distributor" means a person who distributes or
11 sells new or used motor vehicles to dealers and who is not a
12 manufacturer;

13 J. "division", without further specification,
14 "division of motor vehicles" or "motor vehicle division" means
15 the department;

16 K. "driver" means every person who drives or is in
17 actual physical control of a motor vehicle, including a
18 motorcycle, upon a highway, who is exercising control over or
19 steering a vehicle being towed by a motor vehicle or who
20 operates or is in actual physical control of an off-highway
21 motor vehicle;

22 L. "driver's license" means a license or a class of
23 license issued by a state or other jurisdiction pertaining to
24 the authorizing of persons to operate motor vehicles and that
25 meets federal requirements to be accepted by federal agencies

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1 for official federal purposes;

2 M. "driveaway-towaway operation" means an operation
 3 in which any motor vehicle, new or used, is the item being
 4 transported when one set or more of wheels of any such motor
 5 vehicle is on the roadway during the course of transportation,
 6 whether or not the motor vehicle furnishes the motive power;
 7 and

8 N. "driving authorization card" means a card issued
 9 or recognized under the laws of New Mexico pertaining to the
 10 authorizing of persons to operate motor vehicles and not
 11 intended to be accepted by federal agencies for official
 12 federal purposes."

13 SECTION 11. Section 66-1-4.6 NMSA 1978 (being Laws 1990,
 14 Chapter 120, Section 7, as amended) is amended to read:

15 "66-1-4.6. DEFINITIONS.--As used in the Motor Vehicle
 16 Code:

17 A. "farm tractor" means every motor vehicle
 18 designed and used primarily as a farm implement for drawing
 19 plows, mowing machines and other implements of husbandry;

20 B. "financial responsibility" means the ability to
 21 respond in damages for liability resulting from traffic
 22 accidents arising out of the ownership, maintenance or use of a
 23 motor vehicle of a type subject to registration under the laws
 24 of New Mexico, in amounts not less than specified in the
 25 Mandatory Financial Responsibility Act or having in effect a

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underscored material = new
 [bracketed material] = delete

1 motor vehicle insurance policy. "Financial responsibility"
2 includes a motor vehicle insurance policy, a surety bond or
3 evidence of a sufficient cash deposit with the state treasurer;

4 C. "first offender" means a person who for the
5 first time under state or federal law or a municipal ordinance
6 or a tribal law has been adjudicated guilty of the charge of
7 driving a motor vehicle while under the influence of
8 intoxicating liquor or any other drug that renders the person
9 incapable of safely driving a motor vehicle, regardless of
10 whether the person's sentence was suspended or deferred;

11 D. "flammable liquid" means any liquid that has a
12 flash point of seventy degrees Fahrenheit or less, as
13 determined by a tagliabue or equivalent closed-cup test device;

14 E. "foreign jurisdiction" means any jurisdiction
15 other than a state of the United States or the District of
16 Columbia;

17 F. "foreign vehicle" means every vehicle of a type
18 required to be registered under the provisions of the Motor
19 Vehicle Code brought into this state from another state,
20 territory or country; and

21 G. "freight trailer" means any trailer, semitrailer
22 or pole trailer drawn by a truck tractor or road tractor, and
23 any trailer, semitrailer or pole trailer drawn by a truck that
24 has a gross vehicle weight of more than twenty-six thousand
25 pounds, but "freight trailer" does not include manufactured

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1 homes, park model recreational vehicles, trailers of less than
 2 one-ton carrying capacity used to transport animals or
 3 fertilizer trailers of less than three thousand five hundred
 4 pounds empty weight."

5 SECTION 12. Section 66-1-4.14 NMSA 1978 (being Laws 1990,
 6 Chapter 120, Section 15, as amended) is amended to read:

7 "66-1-4.14. DEFINITIONS.--As used in the Motor Vehicle
 8 Code:

9 A. "park" or "parking" means the standing of a
 10 vehicle, whether occupied or not, other than temporarily for
 11 the purpose of and while actually engaged in loading and
 12 unloading;

13 B. "park model recreational vehicle" means a
 14 recreational vehicle or trailer that is:

15 (1) built on a single chassis;

16 (2) mounted on wheels or was originally
 17 mounted on wheels but the wheels have been removed;

18 (3) primarily designed to resemble the
 19 appearance of a housing structure for temporary, semipermanent
 20 or seasonal use as living quarters; and

21 (4) made to comply with the certification
 22 requirements of a nationally recognized standards and
 23 conformity assessment system that promotes and facilitates
 24 voluntary consensus standards for the park model recreational
 25 vehicle industry;

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underscored material = new
 [bracketed material] = delete

1 ~~[B.]~~ C. "parking lot" means a parking area provided
2 for the use of patrons of any office of state or local
3 government or of any public accommodation, retail or commercial
4 establishment;

5 ~~[C.]~~ D. "parts car" means a motor vehicle generally
6 in nonoperable condition that is owned by a collector to
7 furnish parts that are usually nonobtainable from normal
8 sources, thus enabling a collector to preserve, restore and
9 maintain a motor vehicle of historic or special interest;

10 ~~[D.]~~ E. "pedestrian" means any natural person on
11 foot;

12 ~~[E.]~~ F. "person" means every natural person, firm,
13 copartnership, association, corporation or other legal entity;

14 ~~[F.]~~ G. "personal information" means information
15 that identifies an individual, including an individual's
16 photograph, social security number, driver identification
17 number, name, address other than zip code, telephone number and
18 medical or disability information, but "personal information"
19 does not include information on vehicles, vehicle ownership,
20 vehicular accidents, driving violations or driver status;

21 ~~[G.]~~ H. "placard" or "parking placard" means a
22 card-like device that identifies the vehicle as being currently
23 in use to transport a person with severe mobility impairment
24 and issued pursuant to Section 66-3-16 NMSA 1978 to be
25 displayed inside a motor vehicle so as to be readily visible to

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1 an observer outside the vehicle;

2 ~~[H.]~~ I. "pneumatic tire" means every tire in which
3 compressed air is designed to support the load;

4 ~~[I.]~~ J. "pole trailer" means any vehicle without
5 motive power, designed to be drawn by another vehicle and
6 attached to the towing vehicle by means of a reach or pole or
7 by being boomed or otherwise secured to the towing vehicle and
8 ordinarily used for transporting long or irregularly shaped
9 loads such as poles, structures, pipes and structural members
10 capable, generally, of sustaining themselves as beams between
11 the supporting connections;

12 ~~[J.]~~ K. "police or peace officer" means every
13 officer authorized to direct or regulate traffic or to make
14 arrests for violations of the Motor Vehicle Code;

15 ~~[K.]~~ L. "private road or driveway" means every way
16 or place in private ownership used for vehicular travel by the
17 owner and those having express or implied permission from the
18 owner, but not other persons; and

19 ~~[L.]~~ M. "property owner" means the owner of a piece
20 of land or the agent of that property owner."

21 **SECTION 13.** Section 66-1-4.15 NMSA 1978 (being Laws 1990,
22 Chapter 120, Section 16, as amended) is amended to read:

23 "66-1-4.15. DEFINITIONS.--As used in the Motor Vehicle
24 Code:

25 A. "railroad" means a carrier of persons or

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1 property upon cars operated upon stationary rails;

2 B. "railroad sign or signal" means any sign, signal
3 or device erected by authority of a public body or official or
4 by a railroad and intended to give notice of the presence of
5 railroad tracks or the approach of a railroad train;

6 C. "railroad train" means a steam engine, electric
7 or other motor, with or without cars coupled thereto, operated
8 upon rails;

9 D. "reconstructed vehicle" means any vehicle
10 assembled or constructed largely by means of essential parts,
11 new or used, derived from other vehicles or which, if
12 originally otherwise assembled or constructed, has been
13 materially altered by the removal of essential parts, new or
14 used;

15 E. "recreational travel trailer" means a camping
16 body designed to be drawn by another vehicle;

17 F. "recreational vehicle" means a vehicle with a
18 camping body that has its own motive power, is affixed to or is
19 drawn by another vehicle and includes motor homes, travel
20 trailers and truck campers. "Recreational vehicle" does not
21 include a park model recreational vehicle;

22 G. "registration" means registration certificates
23 and registration plates issued under the laws of New Mexico
24 pertaining to the registration of vehicles;

25 H. "registration number" means the number assigned

1 upon registration by the division to the owner of a vehicle or
2 motor vehicle required to be registered by the Motor Vehicle
3 Code;

4 I. "registration plate" means the plate, marker,
5 sticker or tag assigned by the division for the identification
6 of the registered vehicle;

7 J. "residence district" means the territory
8 contiguous to and including a highway not comprising a business
9 district when the property on the highway for a distance of
10 three hundred feet or more is in the main improved with
11 residences or residences and buildings in use for business;

12 K. "revocation" means that the driver's license and
13 privilege to drive a motor vehicle on the public highways are
14 terminated and shall not be renewed or restored, except that an
15 application for a new license may be presented to and acted
16 upon by the division after the expiration of at least one year
17 after date of revocation;

18 L. "right of way" means the privilege of the
19 immediate use of the roadway;

20 M. "road tractor" means every motor vehicle
21 designed and used primarily for drawing other vehicles and
22 constructed not to carry a significant load on the road
23 tractor, either independently or as any part of the weight of a
24 vehicle or load drawn; and

25 N. "roadway" means that portion of a street or

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1 highway improved, designed or ordinarily used for vehicular
2 travel, exclusive of the berm or shoulder; when a highway
3 includes two or more separate roadways, the term "roadway"
4 refers to each roadway separately but not to all of the
5 roadways collectively."

6 SECTION 14. Section 66-1-4.18 NMSA 1978 (being Laws 1990,
7 Chapter 120, Section 19) is amended to read:

8 "66-1-4.18. DEFINITIONS.--As used in the Motor Vehicle
9 Code:

10 A. "unclaimed vehicle or motor vehicle" means a
11 vehicle or motor vehicle that has been placed in an impound lot
12 by a law enforcement agency or removed to any storage lot by a
13 property owner and to which no owner or lienholder of record
14 has asserted a valid claim; and

15 B. "utility trailer" means any trailer, semitrailer
16 or pole trailer, but does not include freight trailers,
17 manufactured homes, park model recreational vehicles, trailers
18 of less than one-ton carrying capacity used to transport
19 animals or fertilizer trailers of less than three thousand five
20 hundred pounds empty weight."

21 SECTION 15. Section 66-3-1 NMSA 1978 (being Laws 1978,
22 Chapter 35, Section 21, as amended) is amended to read:

23 "66-3-1. VEHICLES SUBJECT TO REGISTRATION--EXCEPTIONS.--

24 A. With the exception of vehicles identified in
25 Subsection B of this section, every motor vehicle, manufactured

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1 home, park model recreational vehicle, trailer, semitrailer and
2 pole trailer when driven or moved upon a highway and every off-
3 highway motor vehicle is subject to the registration and
4 certificate of title provisions of the Motor Vehicle Code
5 except:

6 (1) any such vehicle driven or moved upon a
7 highway in conformance with the provisions of the Motor Vehicle
8 Code relating to manufacturers, dealers, [~~lien holders~~] lien
9 holders or nonresidents;

10 (2) any such vehicle that is driven or moved
11 upon a highway only for the purpose of crossing the highway
12 from one property to another;

13 (3) an implement of husbandry that is only
14 incidentally operated or moved upon a highway;

15 (4) special mobile equipment;

16 (5) a vehicle that is propelled exclusively by
17 electric power obtained from overhead trolley wires though not
18 operated upon rails;

19 (6) a freight trailer if it is:

20 (a) properly registered in another
21 state;

22 (b) identified by a proper base
23 registration plate that is properly displayed; and

24 (c) identified by other registration
25 documents that are in the possession of the operator and

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1 exhibited at the request of a police officer;

2 (7) a freight trailer or utility trailer owned
3 and used by:

4 (a) a nonresident solely for the
5 transportation of farm products purchased by the nonresident
6 from growers or producers of the farm products and transported
7 in the trailer out of the state;

8 (b) a farmer or a rancher who transports
9 to market only the produce, animals or fowl produced by that
10 farmer or rancher or who transports back to the farm or ranch
11 supplies for use thereon; or

12 (c) a person who transports animals to
13 and from fairs, rodeos or other places, except racetracks,
14 where the animals are exhibited or otherwise take part in
15 performances, in trailers drawn by a motor vehicle or truck of
16 less than ten thousand pounds gross vehicle weight rating
17 bearing a proper registration plate, but in no case shall the
18 owner of an unregistered trailer described in this paragraph
19 perform such uses for hire;

20 (8) a moped;

21 (9) an electric personal assistive mobility
22 device;

23 (10) a vehicle moved on a highway by a towing
24 service as defined in Section 59A-50-2 NMSA 1978; and

25 (11) an off-highway motor vehicle exempted

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1 pursuant to Section 66-3-1005 NMSA 1978.

2 B. A certificate of title required pursuant to
3 Subsection A of this section is not required for a vehicle of a
4 type subject to registration owned by:

5 (1) the government of the United States; or

6 (2) a carrier that is from a jurisdiction that
7 is not a participant in the International Fuel Tax Agreement,
8 that is authorized by the United States government or an agency
9 of the United States government to conduct cross-border
10 operations beyond the commercial border zone pursuant to the
11 provisions of the North American Free Trade Agreement and that
12 identifies New Mexico as the carrier's base jurisdiction.

13 C. A person who violates the provisions of this
14 section is guilty of a misdemeanor as provided in Section
15 66-8-7 NMSA 1978. A person charged with violating this section
16 shall not be convicted if the person produces, in court,
17 evidence of compliance valid at the time of issuance of the
18 citation."

19 **SECTION 16.** Section 66-3-4 NMSA 1978 (being Laws 1978,
20 Chapter 35, Section 24, as amended by Laws 2007, Chapter 319,
21 Section 16 and by Laws 2007, Chapter 320, Section 2) is amended
22 to read:

23 "66-3-4. APPLICATION FOR REGISTRATION AND CERTIFICATE OF
24 TITLE--NONREPAIRABLE VEHICLE CERTIFICATE.--

25 A. Except for a vehicle owned by a carrier that is

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1 from a jurisdiction that is not a participant in the
2 International Fuel Tax Agreement, that is authorized by the
3 United States government or an agency of the United States
4 government to conduct cross-border operations beyond the
5 commercial border zone pursuant to the provisions of the North
6 American Free Trade Agreement and that identifies New Mexico as
7 the carrier's base jurisdiction, every owner of a vehicle of a
8 type required to be registered in this state shall make
9 application to the division for the registration and issuance
10 of a certificate of title for the vehicle. Applications shall
11 be upon the appropriate forms furnished by the division and
12 shall bear the signature of the owner written with pen and ink.
13 All applications presented to the division shall contain:

14 (1) for a vehicle other than a recreational
15 vehicle, the name, bona fide New Mexico residence address and
16 mail address of the owner or, if the owner is a firm,
17 association or corporation, the name, bona fide New Mexico
18 business address and mail address of the firm, association or
19 corporation and for a recreational vehicle, the name, bona fide
20 residence address and mail address of the owner and proof of
21 delivery in New Mexico;

22 (2) a description of the vehicle including, to
23 the extent that the following specified data may exist with
24 respect to a given vehicle, the make, model, type of body,
25 number of cylinders, type of fuel used, serial number of the

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1 vehicle, odometer reading, engine or other identification
2 number provided by the manufacturer of the vehicle, whether new
3 or used and, if a vehicle not previously registered, date of
4 sale by the manufacturer or dealer to the person intending to
5 operate the vehicle. In the event a vehicle is designed,
6 constructed, converted or rebuilt for the transportation of
7 property, the application shall include a statement of its
8 rated capacity as established by the manufacturer of the
9 chassis or the complete vehicle;

10 (3) a statement of the applicant's title and
11 of all liens or encumbrances upon the vehicle and the names and
12 addresses of all persons having an interest in the vehicle, the
13 nature of each interest and the name and address of the person
14 to whom the certificate of title shall be delivered by the
15 division;

16 (4) if the vehicle required to be registered
17 is a house trailer, as defined in the Motor Vehicle Code, a
18 certificate from the treasurer or assessor of the county in
19 which the house trailer is located showing that either:

20 (a) all property taxes due or to become
21 due on the house trailer for the current tax year or any past
22 tax years have been paid; or

23 (b) no liability for property taxes on
24 the house trailer exists for the current year or any past tax
25 years; and

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1 (5) further information as may reasonably be
2 required by the division to enable it to determine whether the
3 vehicle is lawfully entitled to registration and the owner
4 entitled to a certificate of title.

5 B. The owner of a vehicle subject to registration
6 that has never been registered in this state and that has been
7 registered in another state, except manufactured homes and park
8 model recreational vehicles, shall have the vehicle examined
9 and inspected for its identification number or engine number by
10 the division or an officer or a designated agent of the
11 division incident to securing registration, reregistration or a
12 certificate of title from the division.

13 C. When an application refers to a vehicle not
14 previously registered and the vehicle is purchased from a
15 dealer licensed in this state or a dealer licensed or
16 recognized as such in any other state, territory or possession
17 of the United States, the application shall be accompanied by a
18 manufacturer's certificate of origin duly assigned by the
19 dealer to the purchaser. In the event that a vehicle not
20 previously registered is sold by the manufacturer to a dealer
21 in a state not requiring a manufacturer's certificate of origin
22 and in the event that the vehicle is subsequently purchased by
23 a dealer or any person in this state, the application for title
24 shall be accompanied by the evidence of title accepted by the
25 state in which the vehicle was sold by the manufacturer to a

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1 dealer in that state together with evidence of subsequent
2 transfers.

3 D. Prior to the sale or disposal of a nonrepairable
4 vehicle, the owner, owner's agent or salvage pool shall obtain
5 a properly endorsed nonrepairable vehicle certificate from the
6 department and deliver it to the purchaser within twenty days
7 after payment in full for the nonrepairable vehicle and shall
8 also comply with Section 66-3-10.1 NMSA 1978. The department
9 shall accept the endorsed nonrepairable vehicle certificate in
10 lieu of the certificate of ownership or other evidence of
11 ownership when accompanied by an application and other
12 documents and fees as may be required by the department. A
13 vehicle for which a nonrepairable vehicle certificate has been
14 issued shall not be titled or registered for use on the
15 highways of this state.

16 E. If an insurance company makes a total loss
17 settlement on a nonrepairable vehicle and takes possession of
18 that vehicle, either itself or through an agent or salvage
19 pool, the insurance company or an authorized agent of the
20 insurance company shall:

21 (1) stamp the face of the title or
22 manufacturer's certificate of origin with the word
23 "NONREPAIRABLE", in letters no less than one-half inch high, at
24 an angle of approximately forty-five degrees to the text of the
25 title or manufacturer's certificate of origin; and

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1 (2) within twenty days after receipt of title
2 by the insurer, free and clear of all liens, submit a copy of
3 the branded title or manufacturer's certificate of title to the
4 department together with documents explaining the reason for
5 branding, and shall forward a properly endorsed certificate of
6 title or manufacturer's certificate of origin or other evidence
7 of ownership acceptable to the department together with the
8 proper fee to the department. The department, upon receipt of
9 the title or manufacturer's certificate of origin or other
10 evidence of ownership, shall issue a nonrepairable vehicle
11 certificate for the vehicle.

12 F. If an owner of a nonrepairable vehicle elects to
13 retain possession of the vehicle, the insurance company shall
14 notify the department of the retention on a form prescribed by
15 the department. The insurance company shall also notify the
16 insured or owner of the insured's or owner's responsibility to
17 comply with this section. The owner shall, within twenty days
18 from the date of settlement of the loss, forward a properly
19 endorsed certificate of title or manufacturer's certificate of
20 origin or other evidence of ownership acceptable to the
21 department together with the proper fee to the department. The
22 department, upon receipt of the title or manufacturer's
23 certificate of origin or other evidence of ownership, shall
24 issue a nonrepairable vehicle certificate for the vehicle.

25 G. If a nonrepairable vehicle is not the subject of

1 an insurance settlement, the owner shall, within twenty days
 2 from the date of the loss, forward a properly endorsed
 3 certificate of title or manufacturer's certificate of origin or
 4 other evidence of ownership acceptable to the department
 5 together with the proper fee to the department. The
 6 department, upon receipt of the title or manufacturer's
 7 certificate of origin or other evidence of ownership, shall
 8 issue a nonrepairable vehicle certificate for the vehicle.

9 H. The department shall not issue a new
 10 registration card and certificate of ownership pursuant to
 11 Subsection A, B or C of this section on a vehicle that has been
 12 issued a nonrepairable vehicle certificate pursuant to
 13 Subsections E, F and G of this section."

14 SECTION 17. Section 66-3-6 NMSA 1978 (being Laws 1978,
 15 Chapter 35, Section 26, as amended) is amended to read:

16 "66-3-6. TEMPORARY REGISTRATION PERMITS, DEMONSTRATION
 17 PERMITS AND TRANSPORT PERMITS.--

18 A. The department may issue a temporary
 19 registration permit to individuals to operate a vehicle pending
 20 action by the department upon an application for registration
 21 and certificate of title or renewal of registration when the
 22 application is accompanied by the proper fees and taxes. The
 23 temporary registration permit shall be valid for a period not
 24 to exceed thirty business days from the day it is validated by
 25 the department. Temporary registration permits shall not be

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1 extended nor another issued except for good cause shown.

2 B. The department may issue a demonstration permit
3 to individuals and financing institutions to operate a vehicle
4 for the purpose of demonstrating the vehicle for resale. The
5 demonstration permit shall be valid for a period not to exceed
6 five business days from the day it is validated by the
7 department. Demonstration permits shall not be extended nor
8 another issued except for good cause shown.

9 C. The department may issue a transport permit to a
10 manufacturer of vehicles or transporter of manufactured homes
11 or park model recreational vehicles for the purpose of
12 demonstrating or transporting the vehicle to a dealer's
13 location. The transport permit shall be valid for a period not
14 to exceed ten business days, shall state the number of days for
15 which the transport permit is valid and shall be validated by
16 the signature of the manufacturer or transporter. Transport
17 permits shall not be extended nor another issued except for
18 good cause shown.

19 D. The department shall issue transport permits to
20 dealers licensed pursuant to Section 66-4-1 NMSA 1978.
21 Transport permits shall be used only on vehicles held in the
22 inventory of the dealer to whom the transport permits are
23 issued. The transport permits shall be used only for importing
24 vehicles into this state or for transporting vehicles between
25 dealers intrastate. Use of transport permits pursuant to this

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1 section shall be deemed compliance with the requirements of
2 Section 66-3-4 NMSA 1978. The transport permits shall be valid
3 for not more than five business days from the date of
4 validation. Transport permits shall:

- 5 (1) name the dealer to whom the transport
6 permits are issued;
- 7 (2) name the authorized driver of the vehicle;
- 8 (3) show the point of origin and termination
9 of the trip covered by the transport permit; and
- 10 (4) be signed and dated by the dealer who
11 executed the transport permit.

12 E. The department shall issue temporary
13 registration permits to dealers licensed pursuant to Section
14 66-4-1 NMSA 1978. Temporary registration permits shall be used
15 only on vehicles sold at retail by the dealer to whom the
16 temporary registration permits are issued and shall not be
17 extended nor another issued for the same vehicle except for
18 good cause shown. Use of the temporary registration permits
19 pursuant to this section shall be deemed compliance with the
20 provisions of Section 66-3-4 NMSA 1978. The temporary
21 registration permits shall be valid for not more than thirty
22 days from the date of validation. Temporary registration
23 permits shall:

- 24 (1) name the dealer to whom the temporary
25 registration permits are issued;

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1 (2) name the person to whom the vehicle has
2 been sold; and

3 (3) be signed and dated by the dealer who
4 executed the temporary registration permit.

5 F. The department shall issue demonstration permits
6 to dealers licensed pursuant to Section 66-4-1 NMSA 1978.

7 Demonstration permits shall be used only on vehicles included
8 in the inventory of the dealer to whom the demonstration
9 permits are issued. The demonstration permits shall be used to
10 allow the operation of vehicles for the limited purposes of
11 testing, demonstrating or preparing a vehicle for sale or
12 lease. Demonstration permits may not be used on work or
13 service vehicles, as that term is defined in Section 66-3-401
14 NMSA 1978, that are owned, used or held in inventory by a
15 dealer. Use of the demonstration permits pursuant to this
16 section shall be deemed compliance with the provisions of
17 Section 66-3-4 NMSA 1978. A demonstration permit, after being
18 affixed to a specific vehicle, shall be valid for as long as
19 the vehicle is held in the dealer's inventory. A dealer who
20 uses demonstration permits is required to maintain a list
21 showing the date on which the dealer assigned the permit to a
22 vehicle and the name and a description of the vehicle,
23 including its make, model, model year and vehicle
24 identification number. A dealer shall maintain the list for
25 three years from the end of the year in which the dealer issued

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1 the permit and must make it available to the department or its
2 agents and to law enforcement officers during reasonable
3 business hours. When a vehicle is sold, the dealer shall keep
4 demonstration permits with other records of the sale. A
5 demonstration permit shall:

6 (1) name the dealer to whom the demonstration
7 permit is issued; and

8 (2) display a unique identification number
9 assigned by the department.

10 G. The department may authorize in writing dealers
11 licensed pursuant to Section 66-4-1 NMSA 1978 to print and use
12 at their own cost demonstration permits in conformance with the
13 provisions of Subsection F of this section, subject to
14 reasonable requirements established by the department.

15 H. The department may authorize agents of the
16 division, in writing, to print and issue demonstration permits
17 to be used by dealers in conformance with the provisions of
18 Subsection F of this section, subject to reasonable
19 requirements established by the department. Agents who issue
20 demonstration permits shall maintain a list showing the date on
21 which the permit was issued and the name of the dealer to whom
22 it was issued. Agents shall maintain the list for three years
23 from the end of the year in which they issued the permit and
24 shall make it available to the department or its agents, and to
25 law enforcement officers, during reasonable business hours. A

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1 demonstration permit shall:

2 (1) name the dealer to whom the permit is
3 issued; and

4 (2) display a unique identification number
5 assigned by the department.

6 I. The department shall prescribe the size, shape
7 and content of all temporary registration permits,
8 demonstration permits and transport permits authorized by this
9 section. A temporary registration permit, demonstration permit
10 or transport permit is not valid until affixed to the vehicle
11 for which it is validated in a manner prescribed by the
12 department.

13 J. For the misuse of a temporary registration
14 permit, demonstration permit or transport permit authorized by
15 this section by an individual, financing institution,
16 manufacturer of vehicles, transporter of manufactured homes or
17 park model recreational vehicles, dealer or auto recycler, the
18 secretary may revoke or suspend the use of that type of permit
19 after a hearing as provided in Section 66-2-17 NMSA 1978.

20 K. The department shall collect the administrative
21 fee imposed in Section 66-2-16 NMSA 1978 in addition to the
22 actual cost of the temporary registration permit, demonstration
23 permit or transport permit for each permit issued by the
24 department pursuant to this section to individuals, financial
25 institutions, manufacturers, transporters or auto recyclers.

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1 L. The department may issue temporary registration
2 permits, demonstration permits and transport permits to dealers
3 in units of not less than one hundred at a fee established by
4 the department to cover the actual cost of the permits. An
5 administrative fee shall not be charged by the department when
6 permits are issued by the department pursuant to the provisions
7 of this subsection.

8 M. The fees authorized by Subsections K and L of
9 this section to cover the actual cost of the permits are
10 appropriated to the department to defray the costs of
11 administering the permits program. The department shall remit
12 the administrative fee revenues of this section to the motor
13 vehicle suspense fund to be distributed in accordance with
14 Section 66-6-23 NMSA 1978."

15 **SECTION 18.** Section 66-3-8 NMSA 1978 (being Laws 1978,
16 Chapter 35, Section 28, as amended) is amended to read:

17 "66-3-8. EXAMINATION OF REGISTRATION RECORDS AND INDEX OF
18 STOLEN AND RECOVERED VEHICLES.--The department, upon receiving
19 application for original registration of a vehicle or a
20 certificate of title, except a title issued on a manufactured
21 home or a park model recreational vehicle, shall first check
22 the engine or other standard identification number provided by
23 the manufacturer of the vehicle shown in the application
24 against its own records, the records of the national crime
25 information center and other records as appropriate."

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1 SECTION 19. Section 66-3-19 NMSA 1978 (being Laws 1978,
2 Chapter 35, Section 39, as amended by Laws 1995, Chapter 44,
3 Section 2 and also by Laws 1995, Chapter 135, Section 12) is
4 amended to read:

5 "66-3-19. RENEWAL OF REGISTRATION--STAGGERED PERIOD FOR
6 VEHICLES--EXCEPTION FOR MANUFACTURED HOMES, PARK MODEL
7 RECREATIONAL VEHICLES AND FREIGHT TRAILERS--LATE
8 REGISTRATION.--

9 A. The department, in order to operate a more
10 uniform system of vehicle registration, is authorized for
11 certain or all vehicles to:

12 (1) prorate registration fees by quarterly
13 increments for periods in excess of twelve months, but not
14 exceeding twenty-four months;

15 (2) determine the specific registered vehicle
16 owners and the numbers of these to be assigned to each
17 registration period in order to maintain the system;

18 (3) notify each registered vehicle owner by
19 mail at the last known address within an appropriate period
20 prior to the expiration of the current registration period.
21 The notice shall include a renewal-of-registration application
22 form specifying the amount of registration fees due and the
23 specific dates of the registration period covered by the
24 renewal application;

25 (4) provide for the retention of registration

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1 plates;

2 (5) provide for the issuance of validating
3 stickers to be affixed either to retained registration plates
4 or elsewhere on the vehicles as prescribed by the department to
5 signify the registration of the vehicles for the current
6 registration period; and

7 (6) provide for identification purposes
8 clearly recognizable distinctions between current and expired
9 registration plates and validation stickers. To this end, the
10 department, by whatever system or device the secretary may
11 direct that is approved by the chief of the New Mexico state
12 police division of the department of public safety, shall
13 ensure a practicable display of the proper and current
14 registration of vehicles.

15 B. Certificates of title need not be renewed
16 annually but shall remain valid until canceled by the
17 department for cause or upon transfer of any interest shown in
18 the certificate of title.

19 C. The vehicle registration of vehicles registered
20 under the provisions of Subsection A of this section expires on
21 the last day of the period for which the vehicle has been
22 registered. Every vehicle registration other than vehicles
23 registered in accordance with Subsection A of this section,
24 manufactured homes, park model recreational vehicles and
25 freight trailers expires December 31. The department may

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1 receive applications for renewal of registration and may issue
2 new registration evidence and registration plates or validating
3 stickers at any time prior to expiration of the current
4 registration.

5 D. The registration of a manufactured home, park
6 model recreational vehicle or freight trailer need not be
7 renewed annually, and the initial registration shall be
8 effective and considered a current registration for the purpose
9 of the Motor Vehicle Code as long as the ownership of the
10 vehicle is not transferred. The transfer of title provisions
11 of the Motor Vehicle Code do apply to manufactured homes, park
12 model recreational vehicles and freight trailers, and the
13 transferee is required to register the vehicle in accordance
14 with Section 66-3-103 NMSA 1978. The department is authorized
15 and directed to issue distinctive registration plates for
16 manufactured homes, park model recreational vehicles and
17 freight trailers that identify the plates as permanent
18 registration plates.

19 E. It is unlawful to operate or transport or cause
20 to be transported upon any highways in this state any vehicle,
21 except a commercial motor vehicle registered in another state,
22 [~~or~~] a manufactured home or a park model recreational vehicle,
23 subject to registration under the provisions of the Motor
24 Vehicle Code without having paid the registration fee or
25 without having secured and constantly displayed the

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1 registration plate required by the Motor Vehicle Code. If a
2 vehicle, other than a manufactured home or park model
3 recreational vehicle, is operated or transported after the
4 expiration of the vehicle registration, the owner of the
5 vehicle is subject to a penalty of the greater of ten dollars
6 (\$10.00) or, if the vehicle is operated or transported thirty-
7 one or more days after the expiration of the registration, an
8 amount equal to seventy-five percent of the registration fee.
9 Any duly appointed deputy or agent of the department has the
10 authority to seize the vehicle and hold it until the fee,
11 penalty and any fine that may be imposed for violation of law
12 are paid and may sell the vehicle in the manner provided by law
13 for the distraint and sale of personal property.

14 F. It is unlawful to operate, transport or cause to
15 be transported upon any highways in this state or to maintain
16 in any place in this state a manufactured home or park model
17 recreational vehicle subject to registration under the
18 provisions of the Motor Vehicle Code without having paid the
19 registration fee or without having secured and constantly
20 displayed the registration plate required by the Motor Vehicle
21 Code. Violation of this subsection subjects the owner to a
22 penalty of five dollars (\$5.00), and no other administrative
23 penalty for failure to register under the Motor Vehicle Code
24 shall be imposed ~~upon~~ on manufactured homes or park model
25 recreational vehicles that are subject to the provisions of

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1 Section 66-6-10 NMSA 1978. Any duly appointed deputy or agent
2 of the department has authority to seize the [~~manufactured~~]
3 home or vehicle and hold it until the fee, penalties and any
4 fine that may be imposed for violation of law are paid and may
5 sell the [~~manufactured~~] home or vehicle in the manner provided
6 by law for the distraint and sale of personal property.

7 G. This section authorizes a staggered system of
8 registration of vehicles."

9 SECTION 20. Section 66-3-110 NMSA 1978 (being Laws 1978,
10 Chapter 35, Section 57, as amended) is amended to read:

11 "66-3-110. WHEN DIVISION TO REREGISTER VEHICLE AND ISSUE
12 NEW CERTIFICATE.--

13 A. The division upon receipt of a properly endorsed
14 certificate of title, current registration evidence and proper
15 application for registration or transfer of registration
16 accompanied by the required fee and when satisfied as to the
17 genuineness and regularity of the transfer and of the right of
18 the transferee to a certificate of title shall reregister the
19 vehicle as upon a new registration in the name of the new owner
20 and issue a new certificate of title as upon an original
21 application.

22 B. If the vehicle is a manufactured home or park
23 model recreational vehicle, the division shall require in
24 addition to those conditions set out in Subsection A of this
25 section a certificate from the treasurer or assessor of the

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1 county in which the [~~manufactured~~] home or vehicle is located
 2 showing that either:

3 (1) all property taxes due or to become due on
 4 the [~~manufactured~~] home or vehicle for the current tax year or
 5 any past tax years have been paid; or

6 (2) no liability for property taxes on the
 7 [~~manufactured~~] home or vehicle exists for the current year or
 8 any past tax years.

9 C. The division shall retain and appropriately file
 10 every surrendered certificate of title. The file shall be so
 11 maintained as to permit the tracing of title of the vehicles
 12 designated therein."

13 SECTION 21. Section 66-3-201 NMSA 1978 (being Laws 1978,
 14 Chapter 35, Section 73, as amended) is amended to read:

15 "66-3-201. FILING SECURITY INTERESTS.--

16 A. A security interest in a vehicle of a type
 17 required to be titled and registered in New Mexico is not valid
 18 against attaching creditors, subsequent transferees or
 19 lienholders unless perfected as provided by this section. This
 20 provision does not apply to liens dependent upon possession nor
 21 to property tax liens on manufactured homes or park model
 22 recreational vehicles perfected under Section 66-3-204 NMSA
 23 1978.

24 B. Title applications may be submitted
 25 electronically to the department, but all title applications

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underscored material = new
 [bracketed material] = delete

1 shall be accompanied by the certificate of title last issued
2 for the vehicle and shall contain the name and address of any
3 lienholder, the date the security agreement was executed and
4 the maturity date of the agreement.

5 C. Upon receipt of a title application, the
6 department shall record the date it was received. When
7 satisfied as to the genuineness of the application, the
8 department shall file it and issue a new certificate of title
9 showing the owner's name and all liens existing against the
10 vehicle.

11 D. No security interest filed in any state [~~which~~
12 that does not show all liens on the certificate of title shall
13 be valid against any person in this state other than the
14 parties to the security agreement or those persons who take
15 with actual notice of the agreement."

16 SECTION 22. Section 66-3-202 NMSA 1978 (being Laws 1978,
17 Chapter 35, Section 74, as amended) is amended to read:

18 "66-3-202. FILING EFFECTIVE TO GIVE NOTICE.--

19 A. On or after June 1, 1996, the filing of an
20 application with the division and the issuance of a new
21 certificate of title by the division as provided in Section
22 66-3-201 NMSA 1978 shall constitute constructive notice of all
23 security interests in the vehicle described in the application.
24 Except for a manufactured home, park model recreational vehicle
25 or recreational vehicle, if the application is received by the

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1 division within ten days after the date the security agreement
2 was executed, constructive notice shall be effective as of the
3 date of the execution of the security agreement, and the
4 security interest shall be deemed to have been filed and
5 perfected as of that date and shall have priority over other
6 liens attached or filed subsequent to that date, except for tax
7 liens filed by the state, county or federal governments. In
8 the case of a manufactured home, park model recreational
9 vehicle or recreational vehicle, if the application is received
10 by the division within sixty days after the date the security
11 agreement was executed, constructive notice shall be effective
12 as of the date of the execution of the security agreement, and
13 the security agreement shall be deemed to have been filed and
14 perfected as of that date and shall have priority over other
15 liens attached or filed subsequent to that date, except for tax
16 liens filed by the state, county or federal governments. In
17 all other cases, constructive notice shall be effective as of
18 the date of receipt noted on the title application.

19 B. The method provided in this article for
20 perfecting a security interest shall be exclusive except as to
21 liens dependent upon possession and property tax liens on
22 manufactured homes or park model recreational vehicles
23 perfected under Section 66-3-204 NMSA 1978.

24 C. The constructive notice provided for in this
25 section terminates twelve months after the maturity date of the

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1 debt. Unless refiled in a manner prescribed by the division
2 within twelve months after the maturity date, the division may
3 ignore the security interest in the issuance of all subsequent
4 certificates of title."

5 SECTION 23. Section 66-3-204 NMSA 1978 (being Laws 1978,
6 Chapter 35, Section 76, as amended) is amended to read:

7 "66-3-204. PROPERTY TAX LIENS ON MANUFACTURED HOMES OR
8 PARK MODEL RECREATIONAL VEHICLES--FILING--EFFECT.--

9 A. Upon receipt of a notification of unpaid taxes
10 on a manufactured home or park model recreational vehicle
11 required by Section 7-38-52 NMSA 1978, the division shall file
12 the notification and indicate on it the date and time of
13 receipt. It shall maintain an index and file of the
14 notifications by vehicle registration number.

15 B. From the date and time of receipt of a
16 notification, the unpaid taxes, penalty and interest certified
17 by the county treasurer constitute a lien on and a security
18 interest in the manufactured home or park model recreational
19 vehicle on behalf of the state until paid. The lien is valid
20 against holders of prior perfected security interests,
21 attaching creditors and subsequent transferees and when
22 perfected by filing in accordance with this section constitutes
23 constructive notice of the lien claimed. When a lien is
24 perfected under this section, the division shall send written
25 notification of the lien to all holders of prior perfected

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1 security interests as shown on the vehicle's certificate of
 2 title. The notice shall be sent no later than ten days after
 3 the filing of the lien.

4 C. Upon receipt of a certified notice from a county
 5 treasurer showing that the taxes, penalty and interest for
 6 which a lien is claimed have been paid, the division shall
 7 indicate in writing on the filed notification the fact of
 8 payment, shall attach the notice of payment to the original
 9 notification, shall remove both documents from its lien file to
 10 a separate file and shall make a written entry in its index
 11 indicating the satisfaction of the lien. At the same time, it
 12 shall send written notification to the registered owner of the
 13 manufactured home or park model recreational vehicle of the
 14 action it has taken."

15 SECTION 24. Section 66-6-10 NMSA 1978 (being Laws 1978,
 16 Chapter 35, Section 345, as amended) is amended to read:

17 "66-6-10. REGISTRATION FEES FOR MANUFACTURED HOMES, PARK
 18 MODEL RECREATIONAL VEHICLES AND TRAVEL TRAILERS--DIVISION TO
 19 NOTIFY COUNTY ASSESSOR OF MANUFACTURED HOME OR PARK MODEL
 20 RECREATIONAL VEHICLE REGISTRATION.--

21 A. For the registration of each manufactured home
 22 or park model recreational vehicle, the division shall collect
 23 a fee of seven dollars (\$7.00).

24 B. The division shall compile and transmit to each
 25 county assessor each year a list of the manufactured homes and

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1 park model recreational vehicles that are registered with the
2 division showing the assessor's county as the principal
3 location of the [~~manufactured~~] home or vehicle. The listing
4 shall include all data pertinent to and necessary for the
5 county assessor to value the [~~manufactured~~] homes or vehicles
6 in accordance with valuation rules promulgated by the property
7 tax division pursuant to Section 7-36-26 NMSA 1978. The
8 listing required by this subsection shall be transmitted no
9 later than thirty days following the close of the annual
10 registration process and shall be supplemented no less often
11 than every thirty days to provide information to the
12 appropriate county assessors on registrations occurring
13 throughout the year.

14 C. At the time a person registers a manufactured
15 home or park model recreational vehicle and pays the fee
16 required by this section, the person shall be notified in
17 writing by the division that the information required by
18 Subsection B of this section will be furnished to the county
19 assessor of the county of the principal location of the
20 [~~manufactured~~] home or vehicle and that the [~~manufactured~~] home
21 or vehicle is subject to property taxation under the Property
22 Tax Code."

23 SECTION 25. Section 66-7-413 NMSA 1978 (being Laws 1978,
24 Chapter 35, Section 484, as amended) is amended to read:

25 "66-7-413. PERMITS FOR EXCESSIVE SIZE AND WEIGHT--SPECIAL

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1 NOTIFICATION REQUIRED ON MOVEMENT OF MANUFACTURED HOMES AND
2 PARK MODEL RECREATIONAL VEHICLES.--

3 A. The department of public safety and local
4 highway authorities may, in their discretion, upon application
5 in writing and good cause being shown, issue a special permit
6 in writing authorizing the applicant to operate or move a
7 vehicle or load of a size or weight exceeding the maximum
8 specified in Sections 66-7-401 through 66-7-416 NMSA 1978 on a
9 highway under the jurisdiction of the state transportation
10 commission or local authorities. Except for the movement of
11 manufactured homes and park model recreational vehicles, a
12 permit may be granted, in cases of emergency, for the
13 transportation of loads on a certain unit or combination of
14 equipment for a specified period of time not to exceed one
15 year, and the permit shall contain the route to be traversed,
16 the type of load to be transported and any other restrictions
17 or conditions deemed necessary by the body granting the permit.
18 In every other case, the permit shall be issued for a single
19 trip and may designate the route to be traversed and contain
20 any other restrictions or conditions deemed necessary by the
21 body granting the permit. Every permit shall be carried in the
22 vehicle to which it refers and shall be opened for inspection
23 to any peace officer. It is a misdemeanor for a person to
24 violate a condition or term of the special permit.

25 B. The department of public safety shall promulgate

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1 rules in accordance with the State Rules Act pertaining to
2 safety practices, liability insurance and equipment for escort
3 vehicles provided by the motor carrier and for escort vehicles
4 provided by a private business in this state.

5 (1) The department of public safety shall
6 provide the escort personnel with a copy of applicable rules
7 and shall inspect the escort vehicles for the safety equipment
8 required by the rules. If the escort vehicles and personnel
9 meet the requirements set forth in the rules, the department of
10 public safety shall issue the special permit.

11 (2) The movement of vehicles upon the highways
12 of this state requiring a special permit and required to use an
13 escort of the type noted in Paragraph (1) of this subsection is
14 subject to department of public safety authority and inspection
15 at all times.

16 (3) The department of transportation shall
17 conduct engineering investigations and engineering inspections
18 to determine which four-lane highways are safe for the
19 operation or movement of manufactured homes or park model
20 recreational vehicles without an escort. After making that
21 determination, the department of transportation shall hold
22 public hearings in the area of the state affected by the
23 determination, after which it may adopt rules designating those
24 four-lane highways as being safe for the operation or movement
25 of manufactured homes or park model recreational vehicles

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1 without an escort. If a portion of such a four-lane highway
2 lies within the boundaries of a municipality, the department of
3 transportation, after obtaining the approval of the municipal
4 governing body, shall include such portions in its rules.

5 C. Except for the movement of manufactured homes
6 and park model recreational vehicles, special permits may be
7 issued for a single vehicle or combination of vehicles by the
8 department of public safety for a period not to exceed one year
9 for a fee of two hundred fifty dollars (\$250). The special
10 permits may allow excessive height, length and width for a
11 vehicle or combination of vehicles or load thereon and may
12 include a provision for excessive weight if the weight of the
13 vehicle or combination of vehicles is not greater than one
14 hundred forty thousand pounds. Utility service vehicles,
15 operating with special permits pursuant to this subsection,
16 shall be exempt from prohibitions or restrictions relating to
17 hours or days of operation or restrictions on movement because
18 of poor weather conditions.

19 D. Special permits for a single trip for a vehicle
20 or combination of vehicles or load thereon of excessive weight,
21 width, length and height may be issued by the department of
22 public safety for a single vehicle for a fee of twenty-five
23 dollars (\$25.00) plus the product of two and one-half cents
24 (\$.025) for each two thousand pounds in excess of eighty-six
25 thousand four hundred pounds or major fraction thereof

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1 multiplied by the number of miles to be traveled by the vehicle
2 or combination of vehicles on the highways of this state.

3 E. If a vehicle for which a permit is issued
4 pursuant to this section is a manufactured home or park model
5 recreational vehicle, the department of public safety or local
6 highway authority issuing the permit shall furnish the
7 following information to the property tax division of the
8 taxation and revenue department, which shall forward the
9 information:

10 (1) to the county assessor of a county from
11 which a manufactured home or park model recreational vehicle is
12 being moved, the date the permit was issued, the location being
13 moved from, the location being moved to if within the same
14 county, the name of the owner of the [~~manufactured~~] home or
15 vehicle and the identification and registration numbers of the
16 [~~manufactured~~] home or vehicle;

17 (2) to the county assessor of any county in
18 this state to which a manufactured home or park model
19 recreational vehicle is being moved, the date the permit was
20 issued, the location being moved from, the location being moved
21 to, the name of the owner of the [~~manufactured~~] home or vehicle
22 and the registration and identification numbers of the
23 [~~manufactured~~] home or vehicle; and

24 (3) to the owner of a manufactured home or
25 park model recreational vehicle having a destination in this

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1 state, notification that the information required in Paragraphs
 2 (1) and (2) of this subsection is being given to the respective
 3 county assessors and that [~~manufactured~~] the homes or vehicles
 4 are subject to property taxation.

5 F. Except as provided in Subsection G of this
 6 section, if the movement of a manufactured home or park model
 7 recreational vehicle originates in this state, a permit shall
 8 not be issued pursuant to Subsection E of this section until
 9 the owner of the [~~manufactured~~] home or vehicle or the
 10 authorized agent of the owner obtains and presents to the
 11 department of public safety proof that a certificate has been
 12 issued by the county assessor or treasurer of the county in
 13 which the [~~manufactured~~] home or vehicle movement originates
 14 showing that either:

15 (1) all property taxes due or to become due on
 16 the [~~manufactured~~] home or vehicle for the current tax year or
 17 any past tax years have been paid, except for [~~manufactured~~]
 18 homes or vehicles located on an Indian reservation; or

19 (2) liability for property taxes on the
 20 [~~manufactured~~] home or vehicle does not exist for the current
 21 tax year or a past tax year, except for [~~manufactured~~] homes or
 22 vehicles located on an Indian reservation.

23 G. The movement of a manufactured home or park
 24 model recreational vehicle from the lot or business location of
 25 a manufactured home or park model recreational vehicle dealer

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1 to its destination designated by an owner-purchaser is not
2 subject to the requirements of Subsection F of this section if
3 the ~~[manufactured home]~~ movement of the home or vehicle
4 originates from the lot or business location of the dealer and
5 the ~~[manufactured]~~ home or vehicle was part of the dealer's
6 inventory prior to the sale to the owner-purchaser; however,
7 the movement of a ~~[manufactured]~~ home or vehicle by a dealer or
8 the dealer's authorized agent as a result of a sale or trade-in
9 from a nondealer-owner is subject to the requirements of
10 Subsection F of this section whether the destination is the
11 business location of a dealer or some other destination.

12 H. A permit shall not be issued pursuant to this
13 section for movement of a manufactured home or park model
14 recreational vehicle whose width exceeds eighteen feet with no
15 more than a six-inch roof overhang on the left side or twelve
16 inches on the right side in addition to the eighteen-foot width
17 of the ~~[manufactured]~~ home or vehicle. ~~[Manufactured]~~ Homes or
18 vehicles exceeding the limitations of this section shall only
19 be moved on dollies placed on the front and the rear of the
20 structure.

21 I. The secretary of public safety may by rule
22 provide for movers of manufactured homes or park model
23 recreational vehicles to self-issue permits for certain sizes
24 of ~~[manufactured]~~ those homes or vehicles over specific routes.
25 The cost of a permit shall not be less than twenty-five dollars

1 (\$25.00).

2 J. The secretary of public safety may provide by
3 rule for dealers of implements of husbandry to self-issue
4 permits for the movement of certain sizes of implements of
5 husbandry from the lot or business location of the dealer over
6 specific routes with specific escort requirements, if
7 necessary, to a destination designated by an owner-purchaser or
8 for purposes of a working demonstration on the property of a
9 proposed owner-purchaser. The department of public safety
10 shall charge a fee for each self-issued permit not to exceed
11 fifteen dollars (\$15.00).

12 K. A private motor carrier requesting an oversize
13 or overweight permit shall provide proof of insurance in at
14 least the following amounts:

15 (1) bodily injury liability, providing:

16 (a) fifty thousand dollars (\$50,000) for
17 each person; and

18 (b) one hundred thousand dollars
19 (\$100,000) for each accident; and

20 (2) property damage liability, providing
21 twenty-five thousand dollars (\$25,000) for each accident.

22 L. A motor carrier requesting an oversize permit
23 shall produce a copy of a warrant or a single state
24 registration receipt as evidence that the motor carrier
25 maintains the insurance minimums prescribed by the public

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1 regulation commission.

2 M. The department of public safety may provide by
3 rule the time periods during which a vehicle or load of a size
4 or weight exceeding the maximum specified in Sections 66-7-401
5 through 66-7-416 NMSA 1978 may be operated or moved by a motor
6 carrier on a highway under the jurisdiction of the state
7 transportation commission or local authorities.

8 N. An applicant for a special permit to operate a
9 vehicle or combination of vehicles with a gross weight not
10 exceeding ninety-six thousand pounds within six miles of the
11 port of entry at the border with Mexico at Santa Teresa or
12 within a circular quadrant starting at that port of entry with
13 an east boundary line running due north twelve miles from the
14 Santa Teresa port of entry to a point, then along an arc to the
15 west with a twelve-mile radius and central angle of
16 approximately ninety degrees to a point on the international
17 boundary with Mexico, then returning due east twelve miles to
18 the starting point at that port of entry, and twelve miles of
19 other ports of entry on the border with Mexico shall not be
20 required to demonstrate to the department of public safety that
21 the load cannot be reduced as a condition of the issuance of
22 the permit.

23 O. Revenue from fees for special permits
24 authorizing vehicles and loads of excessive size or weight to
25 operate or move upon a highway under the jurisdiction of the

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1 state transportation commission or local authorities shall be
2 collected for the department of transportation and transferred
3 to the state road fund."

4 SECTION 26. APPLICABILITY.--The provisions of Sections 3
5 through 9 of this act apply to property tax years beginning
6 January 1, 2018.

7 SECTION 27. EFFECTIVE DATE.--The effective date of the
8 provisions of this act is July 1, 2017.

underscored material = new
[bracketed material] = delete

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