

1 SENATE BILL 386

2 **52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

3 INTRODUCED BY

4 Stuart Ingle

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10 AN ACT

11 RELATING TO TAXATION; PREVENTING DOUBLE TAXATION OF GASOLINE OR  
12 SPECIAL FUEL WHEN A RACK OPERATOR MUST TAKE PRODUCT FROM NON-  
13 PIPELINE OR REFINERY SOURCES.

14  
15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

16 SECTION 1. Section 7-13-11 NMSA 1978 (being Laws 1971,  
17 Chapter 207, Section 10, as amended) is amended to read:

18 "7-13-11. CLAIM FOR REFUND OR CREDIT OF GASOLINE TAX  
19 PAID--ON GASOLINE DESTROYED BY FIRE, ACCIDENT OR ACTS OF GOD  
20 BEFORE RETAIL SALE--ON GASOLINE PREVIOUSLY RECEIVED FROM A  
21 SOURCE OTHER THAN A REFINER OR PIPELINE TERMINAL.--

22 A. Upon the submission of proof satisfactory to the  
23 department, the department shall allow a claim for refund or  
24 credit as provided in Sections 7-1-26 and 7-1-29 NMSA 1978 for  
25 tax paid on gasoline destroyed by fire, accident or acts of God

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underscored material = new  
[bracketed material] = delete

underscored material = new  
[bracketed material] = delete

1 while in the possession of a distributor, wholesaler or  
2 retailer.

3 B. Upon the submission of proof satisfactory to the  
4 department, a rack operator may submit, and the department may  
5 allow a claim, for refund of a New Mexico tax paid on gasoline  
6 previously received in New Mexico from a source other than a  
7 refiner or pipeline terminal in this state and placed in a  
8 terminal from which it will be loaded into tank cars, tank  
9 trucks, tank wagons or other types of transportation equipment.

10 C. No person may submit claims for refund pursuant  
11 to the provisions of this section more frequently than  
12 quarterly. No claim for refund may be submitted or allowed on  
13 less than one hundred gallons.

14 D. The department may prescribe the documents  
15 necessary to support a claim for refund pursuant to the  
16 provisions of this section."

17 SECTION 2. Section 7-16A-13 NMSA 1978 (being Laws 1992,  
18 Chapter 51, Section 13) is amended to read:

19 "7-16A-13. CLAIM FOR REFUND OR CREDIT OF SPECIAL FUEL  
20 EXCISE TAX PAID--ON SPECIAL FUEL DESTROYED BY FIRE, ACCIDENT OR  
21 ACTS OF GOD BEFORE RETAIL SALE--ON SPECIAL FUEL PREVIOUSLY  
22 RECEIVED FROM A SOURCE OTHER THAN A REFINER OR PIPELINE  
23 TERMINAL.--

24 A. Upon the submission of proof satisfactory to the  
25 department, the department shall allow a claim for refund or

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1 credit of any special fuel excise tax or special fuel inventory  
2 tax paid on special fuel destroyed by fire, accident or acts of  
3 God while in the possession of a supplier, bulk storage user or  
4 dealer.

5 B. Upon the submission of proof satisfactory to the  
6 department, a rack operator may submit, and the department may  
7 allow a claim, for refund of a New Mexico tax paid on special  
8 fuel previously received in New Mexico from a source other than  
9 a refiner or pipeline terminal in this state and placed in a  
10 terminal from which it will be loaded into tank cars, tank  
11 trucks, tank wagons or other types of transportation equipment.

12 C. No person may submit claims for refund pursuant  
13 to the provisions of this section more frequently than  
14 quarterly. No claim for refund may be submitted or allowed on  
15 less than one hundred gallons.

16 D. The department may prescribe the documents  
17 necessary to support a claim for refund pursuant to the  
18 provisions of this section."

19 **SECTION 3. EFFECTIVE DATE.--**The effective date of the  
20 provisions of this act is July 1, 2015.