

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 487

42ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1996

INTRODUCED BY

ROBERT S. LIGHT

AN ACT

RELATING TO THE PETROLEUM PRODUCTS LOADING FEE; INCREASING THE
PETROLEUM PRODUCTS LOADING FEE; PROVIDING FOR DECREASES AND
REMOVAL OF THE PETROLEUM PRODUCTS LOADING FEE UNDER CERTAIN
CIRCUMSTANCES; AMENDING SECTIONS OF THE NMSA 1978.

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

Section 1. Section 7-1-6.25 NMSA 1978 (being Laws 1988,
Chapter 70, Section 9, as amended) is amended to read:

"7-1-6.25. DISTRIBUTION OF PETROLEUM PRODUCTS LOADING
FEE--CORRECTIVE ACTION FUND [~~LOCAL GOVERNMENTS ROAD FUND~~]. -- [A.]

A distribution pursuant to Section 7-1-6.1 NMSA 1978 of the net
receipts attributable to the petroleum products loading fee
shall be made [~~to each of the following funds in the following
amounts:~~

(1) to the corrective action fund [~~an amount~~

Underscored material = new
[bracketed material] = delete

Underscored material = new
[bracketed material] = delete

1 ~~equal to fifty percent of the net receipts; and~~

2 ~~(2) to the local governments road fund an~~
3 ~~amount equal to fifty percent of the net receipts.~~

4 ~~B. Imposition of the petroleum products loading fee~~
5 ~~shall cease on the first day of the month following the~~
6 ~~expiration of ninety days from the end of the month for which~~
7 ~~the unencumbered balance of the corrective action fund is~~
8 ~~certified to equal or exceed fifty million dollars (\$50,000,000)~~
9 ~~and for every month thereafter until the unencumbered balance is~~
10 ~~certified by the secretary of environment to be less than or~~
11 ~~equal to twelve million dollars (\$12,000,000) as of the end of~~
12 ~~any month, in which event the imposition of the petroleum~~
13 ~~products loading fee shall be reinstated on the first day of the~~
14 ~~month following the expiration of ninety days after the end of~~
15 ~~the month for which the certification was made and the~~
16 ~~distribution of the fee shall be returned to the corrective~~
17 ~~action fund]. "~~

18 Section 2. Section 7-13A-3 NMSA 1978 (being Laws 1990,
19 Chapter 124, Section 16) is amended to read:

20 "7-13A-3. IMPOSITION AND RATE OF FEE--DENOMINATION AS
21 "PETROLEUM PRODUCTS LOADING FEE". --

22 A. For the privilege of loading gasoline or special
23 fuel from a rack at a refinery or pipeline terminal in this
24 state into a cargo tank, there is imposed a fee on the
25 distributor at a rate provided in Subsection C of this section

. 109860. 2GJ

Underscored material = new
[bracketed material] = delete

1 on each gallon of gasoline or special fuel loaded in New Mexico
2 on which the petroleum products loading fee has not been
3 previously paid.

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

20 C. The fee imposed by this section is and may be
21 referred to as the "petroleum products loading fee" and shall be
22 [~~eighty dollars (\$80.00)~~] one hundred twenty dollars (\$120) per
23 load or whichever of the following applies:

24 (1) in the event the secretary of environment
25 certifies that expenditures from and obligations against the

1 corrective action fund do not exceed twelve million dollars
2 (\$12,000,000) in a single fiscal year, on and after the first
3 day of the month following the expiration of ninety days from
4 the end of the month in which the certification was made, the
5 fee shall be reduced to eighty dollars (\$80.00) per load;

6 (2) in the event the secretary of environment
7 certifies that expenditures from and obligations against the
8 corrective action fund do not exceed six million dollars
9 (\$6,000,000) in a single fiscal year, on and after the first day
10 of the month following the expiration of ninety days from the
11 end of the month in which the certification was made, the fee
12 shall be reduced to forty dollars (\$40.00) per load;

13 (3) in the event the secretary of environment
14 certifies that the unobligated balance of the corrective action
15 fund equals or exceeds eighteen million dollars (\$18,000,000) at
16 the end of any month, on and after the first day of the month
17 following the expiration of ninety days from the end of the
18 month in which the certification was made, the fee shall not be
19 imposed; or

20 (4) in the event that during any period the fee
21 is not imposed, the secretary of environment certifies that the
22 unobligated balance of the corrective action fund equals or is
23 less than six million dollars (\$6,000,000) at the end of any
24 month, on and after the first day of the month following the
25 expiration of ninety days from the end of the month in which the

Underscored material = new
[bracketed material] = delete

1 certification was made, the fee shall be reinstated at eighty
2 dollars (\$80.00) per load.

3 D. As used in this section, "unobligated balance of
4 the corrective action fund" means corrective action fund equity
5 less all known or anticipated liabilities against the fund."

6 Section 3. EFFECTIVE DATE. --The effective date of the
7 provisions of this act is July 1, 1996.

8 - 5 -

9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

State of New Mexico House of Representatives

FORTY- SECOND LEGISLATURE

SECOND SESSION, 1996

February 9, 1996

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred

HOUSE BILL 487

has had it under consideration and reports same WITHOUT
RECOMMENDATION, amended as follows:

1. On page 1, lines 12 and 13, strike "DECREASES AND REMOVAL
OF" and insert in lieu thereof "CHANGES IN".

2. On page 1, line 20, after the first occurrence of "FUND"
insert a dash and remove the brackets and line through "LOCAL
GOVERNMENTS ROAD FUND".

3. On page 1, lines 23 and 24, strike the brackets and line-
through, and on line 25 strike "to the corrective action fund" and
insert in lieu thereof:

. 109860. 2GJ

Underscored material = new
[bracketed material] = delete

FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

HTRC/HB 487

Page 7

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

"A. to the local governments road fund an amount equal to the net receipts attributable to a fee of forty dollars (\$40.00) per load; and

B. to the corrective action fund the balance, if any, of the net receipts. "

4. On page 3, line 22, strike "one hundred twenty dollars (\$120)" and insert in lieu thereof "one hundred fifty dollars (\$150)".

5. On page 3, strike lines 24 and 25, strike all of page 4 and on page 5, strike lines 1 and 2 and insert in lieu thereof:

"(1) in the event the secretary of environment certifies that the unobligated balance of the corrective action fund at the end of the prior fiscal year equals or exceeds eighteen million dollars (\$18,000,000) the fee shall be set at forty dollars (\$40.00) per load;

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

(3) in the event the secretary of environment

FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

HTRC/HB 487

Page 8

1
2 certifies that the unobligated balance of the corrective action
3 fund at the end of the prior fiscal year exceeds six million
4 dollars (\$6,000,000) but is less than twelve million dollars
5 (\$12,000,000) the fee shall be set at one hundred twenty dollars
6 (\$120) per load; and

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

12 D. The amount of the petroleum products loading fee
13 set pursuant to Paragraph (1), (2), (3) or (4) of Subsection C of
14 this
15 section shall be imposed on the first day of the month following
16 expiration of ninety days after the end of the fiscal year for
17 which the certification was made."

18
19 6. Reletter the succeeding subsection accordingly.,
20
21 and thence referred to the TRANSPORTATION COMMITTEE.
22
23
24
25

FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

HTRC/HB 487

Page 9

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

Respectfully submitted,

Jerry W. Sandel, Chairman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 7 For 4 Against

Yes: 7

No: Gonzales, Lovejoy, Lujan, Sandoval

Excused: Crook, Hawkins

Absent: None

. 111970. 2

H0487TR1

. 109860. 2GJ

Underscored material = new
[bracketed material] = delete