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Biofuels Statutory Citations

State of New Mexico

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This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2013. It is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute, the applicability of the statute (ethanol, biodiesel, or both), and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Title	Citation	Applicability	Description
Alternative Fuel Tax Act (2014)	N.M. STAT. §§ 7-16B-1 TO 7-16B-10	Both	Sets the excise tax on alternative fuels sold in state at \$.12/gallon. Also requires alternative fuel distributors to obtain a state license.
Deductions; special fuel excise tax; special fuel suppliers (2013)	N.M. STAT. § 7-16A-10	Both	Provides that special fuels (including ethanol and biodiesel) may be excluded from the excise tax in a number of special circumstances.
Reporting requirements; special fuel deduction; biodiesel (2013)	N.M. STAT. § 7-16A-9.4	Biodiesel	Requires biodiesel providers that are exempt from the special fuel excise tax, per section 10 (see above), to file the appropriate paperwork with the state.
Qualified energy conservation bonds (2013)	N.M. STAT. § 6-21E-1	Both	Classifies expenses related to research facilities and research grants for the development of ethanol and other nonfossil fuels as a “qualified conservation purpose” for which allows for use of the state qualified energy conservation bonds.

Distribution of development training funds (2009)	N.M. STAT. § 21-19-13	Both	Defines the production and distribution of biofuels as a “green industry,” allow it to be eligible for funds from the development training program.
Alternative Fuel Acquisition Act (2009)	N.M. STAT. §§ 13-1B-1 TO 13-1B-7	Both	75% of vehicles acquired by the state must run on alternative fuels (includes ethanol, ethanol-blended, biodiesel, and biodiesel-blended fuels). Alternative fuels have to be 15% the cost of conventional fuels. Creates a revolving loan fund for agencies, limited to \$3,000 and 7 year repayment period.
Information required to be revealed (2009)	N.M. STAT. § 7-1-8.2	Both	Pursuant to the Gasoline Tax Act, the state is required to provide monthly reports of the number of gallons of gasoline and ethanol blended fuels sold and the total taxes paid on those fuels.
Quality Standards (2007)	N.M. STAT. § 57-19-29	Biodiesel	Requires all diesel fuel sold to the state or to consumers within the state to contain 5% biodiesel blended.
Alternative Energy Product Manufacturers Tax Credit Act (2007)	N.M. STAT. §§ 7-9J-1 TO 7-9J-8	Both	Establishes a tax credit of up to 5% of qualified expenditures to purchase production equipment for alternative energy products, up to \$3M. Unused portions can be carried forward for up to five years.
Gross receipts tax; compensating tax; biodiesel blending facility tax credit (2007)	N.M. STAT. § 7-9-79.2	Biodiesel	Tax credit for installing biodiesel-blending equipment. The credit is limited to \$50,000 in equipment at any one facility. The fund may not exceed a total of \$1M in overall credits per year.
Credit; blended biodiesel fuel (2007)	N.M. STAT. § 7-2-18.21	Biodiesel	Provides an “individual” tax credit per gallon of blended biodiesel that would be liable for special fuel excise tax. Credit starts at \$.03/gallon in 2007 and is slowly reduced down to \$.01/gallon in 2012. Tax credit ends on Dec. 31, 2012.

Credit; blended biodiesel fuel (2007)	N.M. STAT. § 7-2A-23	Biodiesel	Provides a “corporate” tax credit per gallon of blended biodiesel that would be liable for special fuel excise tax. Credit starts at \$.03/gallon in 2007 and is slowly reduced down to \$.01/gallon in 2012. Tax credit ends on Dec. 31, 2012.
Deduction; compensating tax; biomass-related equipment; biomass materials (2005)	N.M. STAT. § 7-9-98	Both	Provides a tax deduction for the value of certain equipment used in the processing of biofuels and other biobased products.
Advanced Energy Technologies Economic Development Act (2004)	N.M. STAT. §§ 71-7-1 TO 71-7-7	Both	Goal was to develop and promote the market for alternative energy technologies within the state. Also established clean energy grants for cities, state agencies, universities and tribes to help them adopt these technologies (such as renewable fuel).