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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, 2007. In some instances, regulations have been included in the compilation due to their significance. This compilation 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 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 Acquisition Act (2009)	N.M. STAT. ANN. §§ 13-1B-2 - 13-1B-7	Both	75% of vehicles acquired by state from 2003 and on will be alternative fuel vehicles. Alternative fuel vehicles include those that run on ethanol, ethanol-blended, biodiesel, and biodiesel-blended fuels. Alternative fuels have to be 15% the cost of conventional fuels. Creates revolving fund to loan to agencies, loan limited to \$3,000 and repaid in 7 years.
Quality Standards (2007)	N.M. STAT. ANN. § 57-19-29	Biodiesel	After July 1, 2010, all diesel sold to the state will have 5% biodiesel blended. After July 1, 2012, all diesel sold to consumer, in the state, will have 5% biodiesel blended.

Gross receipts tax; compensating tax; biodiesel blending facility tax credit (2007)	N.M. STAT. ANN. § 7-9-79.2	Biodiesel	Tax credit for adding biodiesel-blending equipment. Tax credit is limited to \$50,000 in equipment installed in one facility. Tax is limited to \$1,000,000 for all taxpayers per year.
Credit; blended biodiesel fuel (2007)	N.M. STAT. ANN. § 7-2-18.21	Biodiesel	Same as statute above but seems to exempt corporations from the special fuel excise tax.
Credit; blended biodiesel fuel (2007)	N.M. STAT. ANN. § 7-2A-23	Biodiesel	Receive a 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.
Definitions (2007)	N.M. STAT. ANN. § 57-19-27	Biodiesel	Defines biodiesel.
Alternative Energy Product Manufacturers Tax Credit Act (2007)	N.M. STAT. ANN. §§ 7-9J-1 - 7-9J-8	Both	Receive tax credit of no more than 5% of qualified expenditures, and unused portions can be carried forward for five years. Get for the production of alternative fuel or alternative fuel vehicles.
Deduction; compensating tax; biomass-related equipment; biomass materials (2005)	N.M. STAT. ANN. § 7-9-98	Both	Deduct the value of certain Biofuels equipment used in processing from taxes due.

Advanced Energy Technologies Economic Development Act (2004)	N.M. STAT. ANN. §§ 71-7-1 - 71-7-7	Both	Develop and promote market for alternative energy technologies in state. Create clean energy grants for cities, state agencies, universities and tribes.
Definitions (1999)	N.M. STAT. ANN. § 7-13-2	Ethanol	Defines "ethanol blended fuel".
Alternative Fuel Tax Act (1996)	N.M. STAT. ANN. §§ 7-16B-1 - 7-16B-10	Both	Sets excise taxes on alternative fuels sold in state, by 2002 the tax is \$.12/gallon, or can register vehicle, with gross vehicle weight not over 54,000lbs, can pay tax depending on weight and not pay excise tax. Alt. fuel distributors are required to get a license.