

1 SENATE BILL 50

2 **55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021**

3 INTRODUCED BY

4 Pat Woods

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10 AN ACT

11 RELATING TO TAXATION; PROVIDING FOR SPECIAL FUEL USER PERMITS
12 FOR SEED COTTON MODULE TRANSPORT VEHICLES.

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

15 SECTION 1. A new section of the Special Fuels Supplier
16 Tax Act is enacted to read:

17 "[NEW MATERIAL] SEED COTTON MODULE TRANSPORT VEHICLES--
18 SPECIAL FUEL USER PERMIT.--

19 A. A special fuel user whose seed cotton module
20 transport vehicle is not registered with the department shall
21 acquire from the department, before operating the vehicle on
22 New Mexico highways, a special fuel user sixty-day permit. The
23 fee for this permit shall be two hundred fifty dollars (\$250).
24 A special fuel user holding this sixty-day permit shall be
25 exempt from any other temporary special fuel user permit

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1 required pursuant to the Special Fuels Supplier Tax Act, exempt
2 from any per mile or per gallon special fuel user tax required
3 pursuant to the Special Fuels Supplier Tax Act and exempt from
4 any tax levied pursuant to the Trip Tax Act.

5 B. As used in this section, "seed cotton module
6 transport vehicle" means a motor vehicle, trailer or
7 combination of motor vehicle with trailer used exclusively to
8 transport a seed cotton module."

9 SECTION 2. EFFECTIVE DATE.--The effective date of the
10 provisions of this act is July 1, 2021.