

1 AN ACT  
2 RELATING TO COMMERCIAL MOTOR CARRIER VEHICLES; CREATING  
3 FEE-FREE ZONES NEAR THE MEXICO BORDER.  
4

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

6 Section 1. A new section of the Trip Tax Act is enacted  
7 to read:

8 "EXEMPTION FROM TAX.--Exempted from imposition of the  
9 trip tax is the use of the highways of this state by  
10 commercial motor carrier vehicles while operating exclusively  
11 within ten miles of a border with Mexico in conjunction with  
12 crossing the border with Mexico."

13 Section 2. Section 7-15A-5 NMSA 1978 (being Laws 1988,  
14 Chapter 73, Section 32) is amended to read:

15 "7-15A-5. EXEMPTION FROM TAX.--Exempted from imposition  
16 of the weight distance tax is the use of the highways of this  
17 state by:

- 18 A. school buses;  
19 B. buses used exclusively for the transportation  
20 of agricultural laborers;  
21 C. buses operated by religious or nonprofit  
22 charitable organizations; and  
23 D. commercial motor carrier vehicles as defined in  
24 Subsection B of Section 7-15-2.1 NMSA 1978 while operating  
25 exclusively within ten miles of a border with Mexico in

