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SENATE BILL 250

53RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2018

INTRODUCED BY

Mary Kay Papen

AN ACT

RELATING TO TAXATION; ESTABLISHING BORDER CROSSING SPECIAL FUEL
USER PERMITS FOR SPECIAL FUEL USERS MAKING LIMITED-DISTANCE
TRIPS ACROSS THE NEW MEXICO-MEXICO BORDER; SHORTENING THE
PERIOD FOR WHICH TEMPORARY SPECIAL FUEL USER PERMITS ARE VALID;
PRESCRIBING PENALTIES.

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

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

"NEW MATERIAL BORDER CROSSING SPECIAL FUEL USER
PERMIT.--

A. A special fuel user who operates a commercial
motor carrier vehicle registered or titled in Mexico, who is
engaged primarily in movement across the New Mexico-Mexico
border and into or from an international border commercial zone

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1 and whose exclusive use of New Mexico highways is limited to an
2 area within ten miles of the New Mexico-Mexico border may apply
3 for, on a form approved by the department, a quarterly, semi-
4 annual or annual border crossing special fuel user permit. The
5 department shall issue the permit if it approves the
6 application and upon payment of the fee for the permit.

7 B. The department shall establish by rule the
8 amount, which shall not exceed the following, of fees for
9 border crossing special fuel user permits:

10 (1) for a quarterly permit, one hundred
11 twenty-five dollars (\$125);

12 (2) for a semi-annual permit, two hundred
13 dollars (\$200); and

14 (3) for an annual permit, three hundred fifty
15 dollars (\$350).

16 C. The department may revoke, after notice and a
17 hearing, the border crossing special fuel user permit of a
18 special fuel user found to have violated the Special Fuels
19 Supplier Tax Act.

20 D. As used in this section, "international border
21 commercial zone" means that part of a commercial zone
22 established by a law of the United States that extends into New
23 Mexico."

24 SECTION 2. Section 7-16A-11 NMSA 1978 (being Laws 1992,
25 Chapter 51, Section 11, as amended) is amended to read:

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1 "7-16A-11. TAX RETURNS--PAYMENT OF TAX--SPECIAL FUEL
2 USERS--EXCEPTION.--

3 A. Except as otherwise provided in this section, a
4 special fuel user shall file a special fuel excise tax return
5 in form and content as prescribed by the secretary to conform
6 to the due date for the special fuel excise tax return required
7 by an interstate agreement to which the state is a party.

8 B. A special fuel user may elect to file and pay
9 the special fuel excise tax annually by conforming to the
10 annual filing requirements of an international fuel tax
11 agreement to which the state is a party.

12 C. A special fuel user shall file a return in
13 accordance with the conditions and terms of the international
14 fuel tax agreement to which the state is a party.

15 D. To the extent that a special fuel user whose use
16 of New Mexico highways is limited to that for which the special
17 fuel user holds a valid border crossing special fuel user
18 permit, the special fuel user is exempt from the requirements
19 of this section."

20 SECTION 3. Section 7-16A-19 NMSA 1978 (being Laws 1992,
21 Chapter 51, Section 19, as amended) is amended to read:

22 "7-16A-19. [~~TEMPORARY~~] SPECIAL FUEL USER PERMITS--
23 VIOLATION.--

24 A. [~~To prevent evasion of the special fuel excise~~
25 ~~tax~~] A special fuel [~~users~~] user whose [~~vehicles are~~] vehicle

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1 is not registered with the department shall acquire [~~a~~
2 ~~temporary special fuel user permit~~] from the department, before
3 operating the [~~unregistered motor~~] vehicle on [~~the~~] New Mexico
4 highways [~~of New Mexico. The~~]:

5 (1) a temporary special fuel user permit valid
6 for one calendar day only; or

7 (2) a border crossing special fuel user
8 permit, as provided for in Section 1 of this 2018 act.

9 B. A special fuel user applying for a temporary
10 special fuel user permit shall [~~be valid for one entrance and~~
11 ~~one exit of the state within a period that shall not exceed~~
12 ~~forty-eight hours from the time of issuance~~] apply for the
13 permit on a form approved by the department.

14 [~~B.~~] C. The fee for a temporary special fuel user
15 permit is five dollars (\$5.00) for each motor vehicle.

16 [~~G.~~] D. It is a violation of the Special Fuels
17 Supplier Tax Act for [~~any~~] a person to act as a temporary
18 special fuel user without [~~obtaining~~] possessing a valid
19 temporary special fuel user permit [~~from~~] issued by the
20 department.

21 E. It is a violation of the Special Fuels Supplier
22 Tax Act for a person holding a border crossing special fuel
23 user permit to travel in the motor carrier vehicle for which
24 the permit was issued on New Mexico highways outside the area
25 in which the permit authorizes travel, unless the person may

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1 otherwise under law engage in that travel. In addition to any
2 other penalty that may apply, a person who violates this
3 provision is subject to a fine of three hundred dollars
4 (\$300)."

5 SECTION 4. EFFECTIVE DATE.--The effective date of the
6 provisions of this act is July 1, 2018.

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