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SENATE BILL

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

INTRODUCED BY

Pat Woods

AN ACT

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

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]~~ SEED COTTON MODULE TRANSPORT VEHICLES--  
SPECIAL FUEL USER PERMIT.--

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