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The New Mexico Taxation and Revenue Department approved the repeal of 3.5.18 NMAC, Determination of Sales in this State of Other than Tangible Personal Property for Inclusion in Sales Factor, filed 6/18/2001 and replaced it with 3.5.18 NMAC, Determination of Sales in this State of Other than Tangible Personal Property for Inclusion in Sales Factor, effective 3/23/2021.