

## NOTICE OF PUBLIC HEARING AND RULEMAKING

The State of New Mexico, Energy, Minerals and Natural Resources Department (EMNRD) hereby gives notice of the following proposed rulemaking. EMNRD proposes to adopt 3.3.35 NMAC, 2021 Sustainable Building Tax Credit and 3.4.22 NMAC, 2021 Sustainable Building Tax Credit.

**Purpose of Rules.** In 2021, the Legislature passed the 2021 Sustainable Building Tax Credit, which established in the Income Tax Act and the Corporate and Franchise Tax Act. The statutes require EMNRD to promulgate rules to certify whether a taxpayer is eligible for the tax credit.

3.3.35 NMAC, 2021 Sustainable Building Tax Credit. EMNRD proposes to place the residential and commercial building rules into one rule, and provide the requirements and application process to obtain certificates of eligibility for the sustainable building tax credit from EMNRD for the construction in New Mexico of a sustainable building, the renovation of an existing building in New Mexico, or the permanent installation of manufactured housing that is a sustainable building or the installation of energy-conserving production to existing buildings in New Mexico.

3.4.22 NMAC, 2021 Sustainable Building Tax Credit. EMNRD proposes to place the residential and commercial building rules into one rule, and provide the requirements and application process to obtain for certificates of eligibility for the sustainable building tax credit from EMNRD for the construction in New Mexico of a sustainable building, the renovation of an existing building in New Mexico, or the permanent installation of manufactured housing that is a sustainable building or the installation of energy-conserving production to existing buildings in New Mexico.

**Legal Authority.** EMNRD proposes the rules under the authority of the Income Tax Act, NMSA 1978, Section 7-2-18.32 and the Corporate and Franchise Tax Act, NMSA 1978, Section 7-2A-28.1 and NMSA 1978, Section 9-1-5(E).

**The full text of the proposed rules are available** from the EMNRD, Energy Conservation and Management Division, 1220 S. Saint Francis Drive, Santa Fe, NM 87505; at <https://www.emnrd.nm.gov/ecmd/ecmd-public-notice/> or by contacting Harold Trujillo at [harold.trujillo@state.nm.us](mailto:harold.trujillo@state.nm.us); telephone (505) 490-7912.

**Public Hearing and Comment.** EMNRD will hold a virtual public hearing on the proposed rules at 9:30 am on January 14, 2022. The public may join the hearing virtually through WebEx using one of the following:

Sustainable Building Tax Credit 2021 Rules Hearing Event Link:  
<https://nmemnrd.webex.com/nmemnrd/j.php?MTID=m6f55a8bf59ad6ed706f7f2324f7c9458>  
Event number: 2495 693 5397  
Event password: SBTC2021 (72822021 from phones)  
Or join by phone:  
1-844-992-4726 United States Toll Free  
+1-408-418-9388 United States Toll  
Access code: 249 569 35397

Those wishing to comment on the proposed rules may make oral comments or submit written comments at the hearing or may submit written comments by January 14, 2022, by 5:00 p.m. by mail or e-mail. Please mail written comments to Harold Trujillo, EMNRD, Energy Conservation and Management Division, 1220 South Saint Francis Drive, Santa Fe, New Mexico 87505 or submit them by e-mail to [harold.trujillo@state.nm.us](mailto:harold.trujillo@state.nm.us).

If you are an individual with a disability who needs a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing, please contact Harold Trujillo at (505) 490-7912 or the New Mexico Relay Network at 1-800-659-1779 two weeks prior to the hearing. Public documents can be provided in various accessible formats. Please contact Harold Trujillo at (505) 490-7912, if a summary or other type of accessible format is needed.

**Technical Information.** Technical information used in the development of the proposed rules can be viewed at <https://www.emnrd.nm.gov/ecmd/ecmd-public-notice/> or by contacting Harold Trujillo at (505) 490-7912. The Technical information include; ENERGY STAR® Program Requirements for Residential Windows, Doors, and Skylights, and 2019 California Residential Compliance Manual.