

TITLE 3: TAXATION
CHAPTER 1: TAX ADMINISTRATION
PART 8: HEARINGS

3.1.8.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe, NM 87504-0630
[10/31/1996; 3.1.8.1 NMAC - Rn, 3 NMAC 1.8.1, .]

3.1.8.2 SCOPE: This part applies to all taxpayers, their agents and representatives and all persons required to submit a return or information to the taxation and revenue department under any tax, tax act or other law administered and enforced pursuant to the Tax Administration Act.
[10/31/1996; 3.1.8.2 NMAC - Rn, 3 NMAC 1.8.2, 1/15/2001]

3.1.8.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[10/31/1996; 3.1.8.3 NMAC - Rn, 3 NMAC 1.8.3, 1/15/2001]

3.1.8.4 DURATION: Permanent.
[10/31/1996; 3.1.8.4 NMAC - Rn, 3 NMAC 1.8.4, 1/15/2001]

3.1.8.5 EFFECTIVE DATE: October 31, 1996, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[10/31/1996; 3.1.8.5 NMAC - Rn &A, 3 NMAC 1.8.5, 1/15/2001]

3.1.8.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Tax Administration Act.
[10/31/1996; 3.1.8.6 NMAC - Rn, 3 NMAC 1.8.6, 1/15/2001]

3.1.8.7 DEFINITIONS: [RESERVED]
[10/31/1996; 3.1.8.7 NMAC - Rn, 3 NMAC 1.8.7, 1/15/2001]

3.1.8.8 [RESERVED]
[7/19/1967, 11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.8 NMAC - Rn, 3 NMAC 1.8.8, 1/15/2001, A, 8/30/2001; A, 4/30/07; Repealed, 05/24/2022]

3.1.8.9 [RESERVED]
[11/5/1985, 1/4/1988, 5/24/1990, 8/15/1990, 10/31/1996; 3.1.8.9 NMAC - Rn, 3 NMAC 1.8.9, 1/15/2001; A, 8/30/2001; Repealed, 05/24/2022]

3.1.8.10 [RESERVED]
[7/19/1967, 11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.10 NMAC - Rn, 3 NMAC 1.8.10, 1/15/2001; A, 8/30/200; Repealed, 05/24/2022]

3.1.8.11 [RESERVED]
[11/5/1985, 5/24/1990, 8/15/1990, 10/31/1996, 1/15/98; 3.1.8.11 NMAC - Rn, 3 NMAC 1.8.11, 1/15/2001; A, 8/30/200; Repealed, 05/24/2022]

3.1.8.12 [RESERVED]
[11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.12 NMAC - Rn, 3 NMAC 1.8.12, 1/15/2001; Repealed, 05/24/2022]

3.1.8.13 [RESERVED]
[11/5/1985, 1/4/1988, 5/24/1990, 8/15/1990, 10/31/1996, 1/15/98; 3.1.8.13 NMAC - Rn, 3 NMAC 1.8.13, 1/15/2001; Repealed, 05/24/2022]

3.1.8.14 [RESERVED]
[11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.14 NMAC - Rn & A, 3 NMAC 1.8.14, 1/15/2001; A, 8/30/2001; Repealed, 05/24/2022]

3.1.8.15 [RESERVED]

[7/19/1967, 11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.15 NMAC - Rn, 3 NMAC 1.8.15, 1/15/2001; A, 8/30/2001; Repealed, 05/24/2022]

3.1.8.16 [RESERVED]

[11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.16 NMAC - Rn, 3 NMAC 1.8.16, 1/15/2001; A, 8/30/2001; Repealed, 05/24/2022]

3.1.8.17 DATE OF MAILING OR DELIVERY: Use of the phrase “date of mailing or delivery” in Subsection 7-1-25A NMSA 1978 authorizes the department to choose between mailing and hand-delivering the written decision and order of the hearing officer. “Date of mailing” means the time that the hearing officer's decision and order enclosed in properly addressed envelope or wrapper was postmarked by the U.S. postal service. “Delivery” means time of hand delivery of the written decision and order to the taxpayer's business or residence. [11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.17 NMAC - Rn & A, 3 NMAC 1.8.17, 1/15/2001]

3.1.8.18 TIMELY FILING: The filing of an appeal from the hearing officer's decision and order is governed by the Supreme Court Rules of Appellate Procedure. [11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.18 NMAC - Rn, 3 NMAC 1.8.18, 1/15/2001]

3.1.8.19 ISSUES ON APPEAL: Only issues raised before the hearing officer may be heard on appeal. A party may appeal from a decision only on the same theory as presented to the hearing officer. [7/19/1967, 11/5/1985, 8/15/1990, 10/31/1996; 3.1.8.19 NMAC - Rn, 3 NMAC 1.8.19, 1/15/2001]

HISTORY OF 3.1.8 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: BOR 67-1, Tax Administration Act, 7/19/1967, filed 7/28/1967.

R.D./OGAD Rule No. 1985, Regulations Pertaining to the Tax Administration Act, filed 11/5/1985.

TRD Rule TA-90, Regulations Pertaining to the Tax Administration Act, Sections 7-1-1 to 7-1-82 NMSA 1978, filed 8/15/1990.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 1.8, Tax Administration - Hearings, filed 10/17/1996.

3.1.8 NMAC, Tax Administration - Hearings, filed 1/4/2001.