

**TITLE 3: TAXATION**  
**CHAPTER 2: GROSS RECEIPTS TAXES**  
**PART 6: SEPARATELY STATING THE GROSS RECEIPTS TAX**

**3.2.6.1 ISSUING AGENCY:** Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630  
[11/15/1996; 3.2.6.1 NMAC - Rn, 3 NMAC 2.6.1, 4/30/2001]

**3.2.6.2 SCOPE:** This part applies to each person engaging in business in New Mexico.  
[11/15/1996; 3.2.6.2 NMAC - Rn, 3 NMAC 2.6.2, 4/30/2001]

**3.2.6.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[11/15/1996; 3.2.6.3 NMAC - Rn, 3 NMAC 2.6.3, 4/30/2001]

**3.2.6.4 DURATION:** Permanent.  
[11/15/1996; 3.2.6.4 NMAC - Rn, 3 NMAC 2.6.4, 4/30/2001]

**3.2.6.5 EFFECTIVE DATE:** 11/15/1996, unless a later date is cited at the end of a section, in which case the later date is the effective date.  
[11/15/1996; 3.2.6.5 NMAC - Rn & A, 3 NMAC 2.6.5, 4/30/2001]

**3.2.6.6 OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gross Receipts and Compensating Tax Act.  
[11/15/1996; 3.2.6.6 NMAC - Rn, 3 NMAC 2.6.6, 4/30/2001]

**3.2.6.7 DEFINITIONS: [RESERVED]**  
[11/15/1996; 3.2.6.7 NMAC - Rn, 3 NMAC 2.6.7, 4/30/2001]

**3.2.6.8 SEPARATELY STATING THE GROSS RECEIPTS TAX:**

**A.** A person who is required to report and pay tax on gross receipts is not required to charge or collect the tax from the customer, but if the person does not separately state the amount of tax on the bill other transactional document provided to the customer, the person must affirmatively state that the gross receipts tax is included in the amount billed. This requirement is met if the person provides a general statement on bills or invoices to customers stating that New Mexico tax is included or if the information generally provided to New Mexico customers at the time of sale or subsequently indicates that the seller has included New Mexico tax in the amount charged.

**B.** A person who uses reasonable estimates as provided in 3.1.4.13 NMAC to determine the reporting location for reporting gross receipts and related deductions may also use these estimates for the purpose of billing tax to customers.

**C.** Gross receipts does not include the gross receipts tax, including any local option amount of tax, due. In a case where a person does not separately charge the tax or where the tax is charged at a different rate than the rate actually due, the person shall compute the amount of gross receipts net of tax as follows:

- (1) total amount charged including any separately charged tax;
- (2) divided by 1 plus the tax rate expressed as a decimal;
- (3) equals gross receipts.

[9/29/1967, 12/5/1969, 3/9/1972, 11/20/1972, 3/20/1974, 7/26/1976, 6/18/1979, 4/7/1982, 5/4/1984, 3/31/1986, 4/2/1986, 4/26/1990, 11/20/1990, 11/15/1996; 3.2.6.8 NMAC - Rn, 3 NMAC 2.6.8, 4/30/2001; A, 7/7/2021]

**3.2.6.9 WHO IS THE TAXPAYER:**

**A.** The gross receipts tax is imposed on persons engaging in business in New Mexico. Such persons are solely liable for payment of the tax; they are not “collectors” on behalf of the state.

**B.** Section 7-9-6 NMSA 1978 treats as gross receipts, subject to the gross receipts tax, any amount of money shown on the books and records of a seller or lessor as the tax on receipts from a transaction which is in excess of the tax the seller or lessor is liable to report and pay to the department.

[7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/20/90, 11/15/1996; 3.2.6.9 NMAC - Rn & A, 3 NMAC 2.6.9, 4/30/2001]

**HISTORY OF 3.2.6 NMAC:****Pre-NMAC History:**

BOR 67-2, NM Gross Receipts and Compensating Tax Regulations, September 1967, filed 9/29/1967.

BOR 69-4, Regulations in Effect and Pertaining to the New Mexico Gross Receipts and Compensating Tax Act, 12-5-69, filed 12/5/1969.

BOR 72-4, Regulations in Effect and Pertaining to the New Mexico Gross Receipts and Compensating Tax Act, 3/9/72, filed 3/9/1972.

BOR 74-2, Regulations in Effect and Pertaining to the New Mexico Gross Receipts and Compensating Tax Act, 12/15/73, filed 3/20/1974.

BOR 76-1, Regulations in Effect and Pertaining to the New Mexico Gross Receipts and Compensating Tax Act, 7/26/76, filed 7/26/1976.

R.D.79-1, Gross Receipts and Compensating Tax Act Regulations, filed 6/18/1979.

R.D. Rule No. 82, Regulations Pertaining to the Gross Receipts and Compensating Tax Act, Sections 7-9-1 to 7-9-80.1 NMSA 1978, filed 4/7/1982.

R.D. Rule No. 84, Regulations Pertaining to the Gross Receipts and Compensating Tax Act, Sections 7-9-1 to 7-9-80.1 NMSA 1978, filed 5/4/1984.

TRD Rule No. 9-86, Regulations Pertaining to the Gross Receipts and Compensating Tax Act, Sections 7-9-1 to 7-9-80.1 NMSA 1978, filed 4/2/1986.

TRD Rule GR-90, Regulations Pertaining to the Gross Receipts and Compensating Tax Act, Sections 7-9-1 to 7-9-80.1 NMSA 1978, filed 11/26/1990.

**History of Repealed Material: [RESERVED]****NMAC History:**

3 NMAC 2.6, Separately Stating the Gross Receipts Tax, filed 11/4/1996.

3.2.6 NMAC, Separately Stating the Gross Receipts Tax, filed 4/17/2001.