

**TITLE 3: TAXATION**  
**CHAPTER 13: BUSINESS TAX CREDITS**  
**PART 8: OTHER TAX CREDITS**

[This part was repealed on September 26, 2023]

**HISTORY OF 3.13.8 NMAC:**

**History of Repealed Material:**

3.13.8 NMAC, Other Tax Credits, filed 12/12/2008 – Repealed effective 9/26/2023