

TITLE 3: TAXATION
CHAPTER 2: GROSS RECEIPTS TAXES
PART 119: EXEMPTION - GROSS RECEIPTS TAX AND COMPENSATING TAX - RESALE
ACTIVITIES OF AN ARMED FORCES INSTRUMENTALITY

3.2.119.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[11/15/96; 3.2.119.1 NMAC - Rn, 3 NMAC 2.31.1, 5/15/01]

3.2.119.2 SCOPE: This part applies to all persons engaging in business in New Mexico on federal reservations and to all instrumentalities of the U.S. armed forces engaged in retail activities.
[11/15/96; 3.2.119.2 NMAC - Rn, 3 NMAC 2.31.2, 5/15/01]

3.2.119.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[11/15/96; 3.2.119.3 NMAC - Rn, 3 NMAC 2.31.3, 5/15/01]

3.2.119.4 DURATION: Permanent.
[11/15/96; 3.2.119.4 NMAC - Rn, 3 NMAC 2.31.4, 5/15/01]

3.2.119.5 EFFECTIVE DATE: 11/15/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[11/15/96; 3.2.119.5 NMAC - Rn, 3 NMAC 2.31.5 & A, 5/15/01]

3.2.119.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Gross Receipts and Compensating Tax Act.
[11/15/96; 3.2.119.6 NMAC - Rn, 3 NMAC 2.31.6, 5/15/01]

3.2.119.7 DEFINITIONS: [Reserved.]
[11/15/96; 3.2.119.7 NMAC - Rn, 3 NMAC 2.31.7, 5/15/01]

3.2.119.8 CONCESSIONAIRES ON FEDERAL AREAS: The receipts of and the use of property by concessionaires and others, who are carrying on activities within a military or other federal area, which is within the boundaries of New Mexico, except agencies or instrumentalities of the federal government (such as instrumentalities of the armed forces of the United States engaged in resale activities), are subject to the gross receipts and compensating tax.
[12/5/69, 3/9/72, 11/20/72, 3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.119.8 NMAC - Rn, 3 NMAC 2.31.8, 5/15/01]

HISTORY OF 3.2.119 NMAC:

Pre-NMAC History:

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

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

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

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

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

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

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 4/7/82.

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 5/4/84.

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 4/2/86.

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 11/26/90.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 2.31, Exemption - Gross Receipts Tax and Compensating Tax - Resale Activities of an Armed Forces Instrumentality, filed 11/4/96.

3.2.119 NMAC, Exemption - Gross Receipts Tax and Compensating Tax - Resale Activities of an Armed Forces Instrumentality, filed 4/30/2001.