

**TITLE 3: TAXATION**  
**CHAPTER 2: GROSS RECEIPTS TAXES**  
**PART 129: EXEMPTION - GROSS RECEIPTS TAX - RELIGIOUS ACTIVITIES**

**3.2.129.1 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; 3.2.129.1 NMAC - Rn, 3 NMAC 2.41.1, 5/15/01]

**3.2.129.2 SCOPE:** This part applies to each minister of a religious organization.  
[11/15/96; 3.2.129.2 NMAC - Rn, 3 NMAC 2.41.2, 5/15/01]

**3.2.129.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[11/15/96; 3.2.129.3 NMAC - Rn, 3 NMAC 2.41.3, 5/15/01]

**3.2.129.4 DURATION:** Permanent.  
[11/15/96; 3.2.129.4 NMAC - Rn, 3 NMAC 2.41.4, 5/15/01]

**3.2.129.5 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; 3.2.129.5 NMAC - Rn, 3 NMAC 2.41.5 & A, 5/15/01]

**3.2.129.6 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; 3.2.129.6 NMAC - Rn, 3 NMAC 2.41.6, 5/15/01]

**3.2.129.7 MINISTER DEFINED:** "Minister" within the meaning of Section 7-9-41 NMSA 1978 shall be construed to include priests, rabbis, christian science practitioners, bishops in the church of Jesus Christ of the latter day saints and other persons who perform services of a similar nature for, and as an integral part of the activities of, a religious organization granted exemption under Section 501(c)(3) of the United States Internal Revenue Code of 1954 or Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or renumbered.  
[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; 3.2.129.7 NMAC - Rn, 3 NMAC 2.41.7 & A, 5/15/01]

**HISTORY OF 3.2.129 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 2.41, Exemption - Gross Receipts Tax - Religious Activities, filed 11/4/96.

3.2.129 NMAC, Exemption - Gross Receipts Tax - Religious Activities, filed 4/30/2001.