

TITLE 3: TAXATION
CHAPTER 2: GROSS RECEIPTS TAXES
PART 200: LOCAL OPTION TAXES

3.2.200.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[1/31/97; 3.2.200.1 NMAC - Rn, 3 NMAC 2.200.1, 11/15/01]

3.2.200.2 SCOPE: This part applies to all persons engaging in business in New Mexico.
[1/31/97; 3.2.200.2 NMAC - Rn, 3 NMAC 2.200.2, 11/15/01]

3.2.200.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[1/31/97; 3.2.200.3 NMAC - Rn, 3 NMAC 2.200.3, 11/15/01]

3.2.200.4 DURATION: Permanent.
[1/31/97; 3.2.200.4 NMAC - Rn, 3 NMAC 2.200.4, 11/15/01]

3.2.200.5 EFFECTIVE DATE: 1/31/97, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[1/31/97; 3.2.200.5 NMAC - Rn & A, 3 NMAC 2.200.5, 11/15/01]

3.2.200.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the local option gross receipts taxes.
[1/31/97; 3.2.200.6 NMAC - Rn, 3 NMAC 2.200.6, 11/15/01]

3.2.200.7 DEFINITIONS: [Reserved.]
[1/31/97; 3.2.200.7 NMAC - Rn, 3 NMAC 2.200.7, 11/15/01]

3.2.200.8 FEDERAL PREEMPTION OF LOCAL TAXES:

A. Section 602 of the Federal Telecommunications Act of 1996 preempts the imposition of any local option gross receipts tax upon the gross receipts of a provider of direct satellite service from providing direct satellite service. Accordingly, no portion of any local option tax may be imposed on such services. Only the state tax imposed by Section 7-9-4 NMSA 1978 is due with respect to receipts from providing these services.

B. Because imposition of all local option taxes is prohibited, the credit provided in Section 7-9-82 NMSA 1978 does not apply against the state tax due on receipts from providing direct satellite services.

C. The term "direct satellite service" means "direct-to-home satellite service" as defined by Section 602 of the Telecommunications Act of 1996.

D. This section applies to direct-to-home satellite services provided on or after February 8, 1996.
[1/31/97; 3.2.200.8 NMAC - Rn & A, 3 NMAC 2.200.8, 11/15/01]

HISTORY OF 3.2.200 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 2.200, Local Option Taxes, filed 1/14/97.

3.2.200 NMAC, Local Option Taxes, filed 11/1/2001.