

TITLE 3: TAXATION
CHAPTER 2: GROSS RECEIPTS TAXES
PART 210: DEDUCTION - GROSS RECEIPTS TAX - CONSTRUCTION PURPOSES

3.2.210.1 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; 3.2.210.1 NMAC - Rn, 3 NMAC 2.52.1, 5/31/01]

3.2.210.2 SCOPE: This part applies to each person engaging in business in New Mexico.
[11/15/96; 3.2.210.2 NMAC - Rn, 3 NMAC 2.52.2, 5/31/01]

3.2.210.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[11/15/96; 3.2.210.3 NMAC - Rn, 3 NMAC 2.52.3, 5/31/01]

3.2.210.4 DURATION: Permanent.
[11/15/96; 3.2.210.4 NMAC - Rn, 3 NMAC 2.52.4, 5/31/01]

3.2.210.5 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; 3.2.210.5 NMAC - Rn, 3 NMAC 2.52.5 & A, 5/31/01]

3.2.210.6 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; 3.2.210.6 NMAC - Rn, 3 NMAC 2.52.6, 5/31/01]

3.2.210.7 DEFINITIONS: [RESERVED]
[11/15/96; 3.2.210.7 NMAC - Rn, 3 NMAC 2.52.7, 5/31/01; A, 11/30/05; Repealed, 12/14/12]

3.2.210.8 GENERAL BUSINESS SERVICES ARE NOT CONSTRUCTION SERVICES OR CONSTRUCTION-RELATED SERVICES:

A. General business services, such as accounting, legal services, real estate brokering, telecommunications and plan room services are not construction services within the definition of construction under Section 7-9-3.4 NMSA 1978 nor are they construction-related services as defined in Section 7-9-52 NMSA 1978. Receipts from performing these types of services to a construction contractor are subject to gross receipts tax.

B. Example 1: K is a law firm that contracts with C, a contractor, to provide legal services. K maintains that it is selling a legal service to C that is necessary for the completion of the construction project and that its receipts should not be subject to gross receipts tax. Legal services are not included under the definition of construction under Section 7-9-3.4 NMSA 1978 or under the definition of construction-related services under Section 7-9-52 NMSA 1978. There is no deduction available for K's receipts from providing legal services to C.

C. Example 2: C provides B with telecommunications services through which B can maintain contact with B's construction crew working at a remote site. C's receipts from this service are not deductible under Section 7-9-52 NMSA 1978.

D. Example 3: C is engaged in the construction business and undertakes a project where the builder has no pre-paid client, and the project is speculative. C acquires the land and obtains a construction loan to fund the improvements on the land. The construction loan documents include charges for banking fees that are not pre-paid interest or interest on the loan balance. The banking fees are for a general business service and not considered a construction-related service and therefore not deductible under Section 7-9-52 NMSA 1978.

E. This version of 3.2.210.8 NMAC applies to transactions occurring on or after January 1, 2013.
[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, 10/31/97; 3.2.210.8 NMAC - Rn, 3 NMAC 2.52.8 & A, 5/31/01; A, 12/14/12]

3.2.210.9 WELL CONSTRUCTION SERVICES:

A. Receipts from the sale of the following services in connection with well drilling are receipts from

the sale of construction services as defined in Section 7-9-3.4 NMSA 1978, and may be deducted from gross receipts if all other requirements of Section 7-9-52 NMSA 1978, are met:

- (1) dirt work and surfacing;
- (2) digging cellars and pits;
- (3) drilling ratholes;
- (4) drilling water wells;
- (5) laying water and fuel lines;
- (6) directional drilling services;
- (7) casing crew services;
- (8) cementing services;
- (9) drill stem testing; and
- (10) fishing jobs.

B. Receipts from the sale of the following services in connection with well drilling are not receipts from the sale of construction services within the meaning of Section 7-9-3.4 NMSA 1978 and may not be deducted from gross receipts:

- (1) repairing drilling equipment;
- (2) hauling water and mud;
- (3) hauling drilling equipment, rigging-up and rigging-down;
- (4) field inspecting drill collars and drill stems; and
- (5) furnishing compressed air.

C. On or after January 1, 2013, receipts from the sale of the following services in connection with well drilling are receipts from the sale of construction-related services as defined in Section 7-9-52 NMSA 1978 and are deductible under Section 7-9-52 NMSA 1978 if all the requirements of that section are met:

- (1) hauling water and drilling mud;
- (2) hauling drilling equipment, rigging-up and rigging-down;
- (3) field inspecting drill collars and drill stems; and
- (4) furnishing compressed air.

[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; 3.2.210.9 NMAC - Rn, 3 NMAC 2.52.9 & A, 5/31/01; A, 12/14/12]

3.2.210.10 HAULING SERVICES: Receipts from hauling materials, prefabricated buildings and supplies to and from a building site on or after January 1, 2013, for a person engaged in the construction business are construction-related services and are deductible from the hauler's gross receipts pursuant to Section 7-9-52 NMSA 1978 if all requirements of Section 7-9-52 NMSA 1978 are met.

[12/5/69, 3/9/72, 11/20/72, 3/20/74, 7/26/76, 3/16/79, 6/18/79, 11/8/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.10 NMAC - Rn, 3 NMAC 2.52.10 & A, 5/31/01; A, 11/30/05; A, 12/14/12]

3.2.210.11 [RESERVED]

[3/9/72, 3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.11 NMAC - Rn, 3 NMAC 2.52.11, 5/31/01; Repealed, 11/30/05]

3.2.210.12 [RESERVED]

[3/9/72, 3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.12 NMAC - Rn, 3 NMAC 2.52.12 & A, 5/31/01; Repealed, 12/14/12]

3.2.210.13 WATER TAPS: Receipts of a utility from providing a "tap" to a water main and installing a pipe from the water main to a meter which it provides to a person engaged in the construction business are deductible from gross receipts if the person engaged in the construction business delivers a nontaxable transaction certificate pursuant to Section 7-9-52 NMSA 1978.

[3/9/72, 3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.13 NMAC - Rn, 3 NMAC 2.52.13 & A, 5/31/01]

3.2.210.14 SALVAGING OF A "PRODUCTION UNIT": Receipts of a person engaged in the business of

servicing “production units” as defined in the Oil and Gas Emergency School Tax Act, Section 7-31-2 NMSA 1978, from performing services in connection with salvaging of materials from a “production unit” are not receipts from the sale of construction services or from construction-related services within the meaning of Section 7-9-52 NMSA 1978 and may not be deducted from gross receipts.

[3/9/72, 3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.14 NMAC - Rn, 3 NMAC 2.52.14 & A, 5/31/01; A, 12/14/12]

3.2.210.15 CLEANING THE CONSTRUCTION SITE:

A. Receipts from cleaning a building upon completion of a construction project; from cleaning masonry upon the completion of a construction project; from making an earth fill for drainage purposes; from providing an earth fill of a granular type required by specifications; and from replacing construction rejected by the architects, the engineers or the owners are receipts from performing construction services. Such receipts may be deducted from gross receipts if the buyer delivers a nontaxable transaction certificate to the seller.

B. Receipts from cleaning the building at any time other than during or immediately after completion of the construction project or cleaning masonry in a standing building in order to restore its appearance are not deductible under Section 7-9-52 NMSA 1978.

[3/9/72, 3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.15 NMAC - Rn, 3 NMAC 2.52.15 & A, 5/31/01; A, 12/14/12]

3.2.210.16 DAMAGE TO A CONSTRUCTION PROJECT BY SUBCONTRACTOR:

A. Charges by a contractor to a subcontractor for damages to a construction site caused by the subcontractor are not gross receipts to the contractor, but constitute a reduction in the amount of consideration paid to the subcontractor for the service performed by the subcontractor.

B. Example: A, a prime contractor, contracts with C, an independent contractor, to repair a part of a construction project damaged by B, a subcontractor on the project. B is responsible to A for the cost of such repair. A also contracts with D, a person engaged in the business of hauling trash, to remove trash and debris left by B after completion of B's portion of the project. B is obligated by the terms of the contract to remove the trash and debris. A charges B for the cost of repair paid to C and for the cost of hauling paid to D, either by deducting such cost from the amount A will pay B upon completion of B's work or by billing B directly for them.

(1) A's charges to B for the cost of repair is a reduction in the cost of A's subcontract with B. A, therefore, derives no receipts from the charge to B, regardless of whether A subtracts the cost of work done by C from the amount A pays B or whether B pays A the cost of the work performed by C.

(2) A may deliver a nontaxable transaction certificate (nttc) to C, the independent contractor, if the service performed by C is a construction service within the meaning of Section 7-9-52 NMSA 1978.

(3) On or after January 1, 2013, A may deliver an nttc to D for hauling trash, since hauling is a construction-related service within the meaning of Section 7-9-52 NMSA 1978 if all the requirements of that section are met.

[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; 3.2.210.16 NMAC - Rn, 3 NMAC 2.52.16 & A, 5/31/01; A, 12/14/12]

3.2.210.17 MANUFACTURER'S EQUIPMENT INSTALLATION: If a manufacturer of equipment agrees to install equipment on a construction project in such a manner that the equipment becomes an ingredient or component part of the construction project, then the manufacturer of the equipment is selling a construction service, (installation of the equipment) and is a “person engaged in the construction business”. Receipts of the manufacturer for installing the equipment may be deducted from gross receipts if the prime contractor delivers a nontaxable transaction certificate (nttc) to the manufacturer. If the manufacturer hires a person to install the equipment, that person is installing such equipment for “a person engaged in the construction business” and may deduct the receipts from gross receipts if the manufacturer delivers an nttc pursuant to Section 7-9-52 NMSA 1978 to the person installing equipment.

[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; 3.2.210.17 NMAC - Rn, 3 NMAC 2.52.17 & A, 5/31/01]

3.2.210.18 CONSTRUCTION-RELATED SERVICES - LABORATORY WORK AND

ENVIRONMENTAL TESTING:

A. Prior to January 1, 2013, receipts of a person engaged in the business of performing laboratory work, such as the design or testing of dirt or concrete work, from the sale of these services to a person engaged in the construction business are not construction services within the meaning of Section 7-9-52 NMSA 1978 and may not be deducted from the seller's gross receipts pursuant to Section 7-9-52 NMSA 1978.

B. Receipts for laboratory work or environmental testing performed on or after January 1, 2013, are receipts from performing construction-related services as defined in Section 7-9-52 NMSA 1978 and are deductible if the requirements of Section 7-9-52 NMSA 1978 are met.

C. Example: X is engaged in the construction business. In order to comply with the requirements of the federal environmental protection agency, X must obtain the services of Y, a certified lead paint consultant. Y will test for the existence of lead paint in any building being demolished or remodeled by X, prepare a federally required report, suggesting additional best management practices, and send samples to a testing lab. Services provided by Y on or after January 1, 2013, are construction-related services and are deductible under Section 7-9-52 NMSA 1978 as long as all the requirements in the statute are met.

[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; 3.2.210.18 NMAC - Rn, 3 NMAC 2.52.18 & A, 5/31/01; A, 12/14/12]

3.2.210.19 CONSTRUCTION-RELATED SERVICES AND ASSOCIATED PRODUCTS:

A. Receipts from the sale of design services and special inspections that are required to verify specifications in design criteria to a person engaged in the construction business, are construction-related services and deductible under Section 7-9-52 NMSA 1978.

B. Receipts from the sale of building plans, professional stamps, or similar products to a person engaged in the construction business are construction-related services as defined in Section 7-9-52. Receipts from such sales that are contracted for or billed to a construction project may be deducted from the seller's gross receipts pursuant to Section 7-9-52 NMSA 1978 if the buyer is engaged in the construction business and delivers a nontaxable transaction certificate to the seller.

C. Example 1: C is engaged in the construction business. In order to begin the construction project C obtains the services of A, a design/architectural firm, to draw the plans necessary to obtain the building permit. Under Section 7-9-52 NMSA 1978, the plan preparations are a construction-related service. As long as the construction project is subject to gross receipts tax upon its completion, or located on tribal land, C may execute an nttc to A and A's receipts will be deductible under Section 7-9-52 NMSA 1978 as construction-related services.

D. Example 2: X is engaged in the construction business and contracts with Y, who is also engaged in the construction business, for the design and construction of the mechanical ducting system on X's construction project. Building code requires certain portions of the mechanical system to be designed by a mechanical engineer. Y, enters into a contract for the services of E, an engineering firm, to perform the calculations, design a portion of the system, and place an engineer's "seal" on E's part of the mechanical ducting design. E is able to accept an nttc from Y as E's service is a construction-related service as defined in Section 7-9-52 NMSA 1978. X may also execute an nttc under Section 7-9-52 NMSA 1978 to Y so long as the X's completed project is subject to gross receipts tax.

E. This version of 3.2.210.19 NMAC applies to transactions occurring on or after January 1, 2013. [3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.19 NMAC - Rn, 3 NMAC 2.52.19 & A, 5/31/01; A, 11/30/05; A, 12/14/12]

3.2.210.20 COMPENSATING TAX ON CONSTRUCTION SERVICES: When a person engaged in the construction business leases out or otherwise uses a construction project for which construction services or construction-related services were purchased using a nontaxable transaction certificate (nttc), the compensating tax is due if the project is occupied or leased prior to sale. The value of the construction services or construction-related services to be reported is the actual cost of the construction services purchased using nttcs, and the tax is due at the time of occupancy.

[7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.20 NMAC - Rn, 3 NMAC 2.52.20, 5/31/01; A, 12/14/12]

3.2.210.21 MUD ENGINEERING SERVICES: Gross receipts from providing a mud engineering service at

the well site to supervise the mixing of various agents and to make recommendations as to the type of fluids needed for the particular formations encountered in drilling wells are receipts from providing construction-related services as defined in Section 7-9-52 NMSA 1978 and are deductible pursuant to Section 7-9-52 NMSA 1978. Receipts from mud engineering services performed on or after January 1, 2013, may be deductible pursuant to Section 7-9-52 NMSA 1978 if a buyer engaged in the construction business delivers a nontaxable transaction certificate to the seller.

[3/16/79, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.21 NMAC - Rn, 3 NMAC 2.52.21 & A, 5/31/01; A, 12/14/12]

3.2.210.22 LEASE OF CONSTRUCTION EQUIPMENT:

A. This version of 3.2.210.22 NMAC applies to transactions prior to January 1, 2013. Receipts from the lease of construction equipment on or after January 1, 2013, may be deductible under Section 7-9-52.1 NMSA 1978, if all requirements set out in Section 7-9-52.1 NMSA 1978 and 3.2.249.8 and 9 NMAC are met.

B. Receipts from leasing construction equipment, with or without operators, to a person engaged in the construction business may not be deducted from the lessor's gross receipts pursuant to Section 7-9-52 NMSA 1978. Leasing of construction equipment is not a construction service as defined in Subsection A of Section 7-9-3.4 NMSA 1978.

C. In contrast, when a person who is regularly engaged in the selling of construction services, such as a subcontractor, uses the subcontractor's own construction equipment to perform construction services for a person engaged in the construction business, the subcontractor may deduct the receipts for the services and equipment under Section 7-9-52 NMSA 1978 if:

(1) the subcontractor is an independent contractor and not an employee of the person engaged in the construction business; and

(2) the subcontractor exercises control over the use of the property in performing the services; the controlling factor is whether the equipment owner has control over the performance of the construction service which involves using the equipment or is simply operating the equipment at the direction of some other person engaged in the construction business.

D. Example 1: A is regularly engaged in the lease and rental of construction equipment. A enters into an agreement to lease a crane with an operator to a contractor engaged in the construction business to be used on a construction project. The contractor will direct all of the activity of the crane and operator on the construction site. A's receipts from the lease of the crane with an operator are not receipts from performing construction services. A cannot deduct such receipts.

E. Example 2: X is a heating and air conditioning subcontractor on a construction project. X owns a crane which X regularly uses to lift equipment onto the roof of buildings on which X works. X's receipts for construction services includes payment for using the crane. X may deduct those receipts under Section 7-9-52 NMSA 1978. If, however, X agrees to lease the crane with an operator to the prime contractor for work unrelated to the subcontract, which work is performed at the direction of the prime contractor, X would not be able to deduct the receipts for the leasing of the crane.

[11/8/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.210.22 NMAC - Rn, 3 NMAC 2.52.22 & A, 5/31/01; A, 11/30/05; A, 12/14/12]

3.2.210.23 CONSTRUCTION STAKING: Construction staking is a construction service.

[5/15/97; 3.2.210.23 NMAC - Rn, 3 NMAC 2.52.23, 5/31/01]

3.2.210.24 CONSTRUCTION-RELATED INSPECTION SERVICES:

A. The receipts from the sale of inspection services to a person engaged in the construction business may be deducted from the seller's gross receipts pursuant to Section 7-9-52 NMSA 1978 when they are directly contracted for or billed to a specific construction project and if all the requirements of Section 7-9-52 NMSA 1978 are met. These inspection services include but are not limited to:

(1) field sampling or testing of construction components in order to comply with building codes; and
(2) stormwater runoff testing and routine inspections for compliance with permits required under the federal Clean Water or Clean Air Acts.

B. Example 1: C is engaged in the construction business. C obtains the services of either H, a

certified home energy rating system (HERS) or L, a leadership in energy and environmental design (LEED) consultant to perform inspections and make recommendations for compliance with the state's energy conservation code. The receipts from the services performed by H or L are deductible under Section 7-9-52 NMSA 1978 when they are directly contracted for or billed to a specific construction project and if all the requirements of Section 7-9-52 NMSA 1978 are met.

C. Example 2: X is engaged in the construction business. X obtains the services of Y, an engineering service company to perform the weld inspection and testing required as a "special inspection" under provisions of the state's commercial building code. Y also provides a "special inspection" service that includes inspecting forming and reinforcing rods, and observing concrete being poured. Both of these services are deductible under Section 7-9-52 NMSA 1978 when they are directly contracted for or billed to a specific construction project and if all the requirements of Section 7-9-52 NMSA 1978 are met.

D. Example 3: S is engaged in the construction business. S obtains the services of W, a stormwater professional, to prepare a federally-required SWPPP and monitor the quality of stormwater runoff by writing reports, suggesting additional best management practices, and sending samples to a testing lab. Even though S is not in the business of selling construction-related services, S may issue ntts to W, and the testing laboratories (if they bill separately) as those are construction-related services deductible under Section 7-9-52 NMSA 1978 when they are directly contracted for or billed to a specific construction project and if all the requirements of Section 7-9-52 NMSA 1978 are met.

E. This version of 3.2.210.23 NMAC applies to transactions occurring on or after January 1, 2013.
[3.2.210.24 NMAC - N, 12/14/12]

3.2.210.25 TRANSACTIONS INVOLVING CONSTRUCTION-RELATED SERVICES: The following are examples of transactions that involve construction-related services and how the deduction for these services under Section 7-9-52 NMSA 1978 may or may not apply to the specific facts of these transactions.

A. Example 1: X is a general contractor who has been hired to design and build an office building. In addition to the typical construction service subcontractors, X also hires an Y, an engineering firm and Z, an architect, to perform construction-related services that are directly contracted for this particular construction project. If X provides Y and Z with an appropriate nontaxable transaction certificate, Y and Z can take the deduction for construction-related services under Section 7-9-52 NMSA 1978.

B. Example 2: T, a construction contractor, hires S, a security firm, to provide security services at T's ten construction sites. S has experienced some recent employment turnover and does not have enough employees to provide security services for all of T's construction sites. As a result, S is required to subcontract with W, an independent security company for two of the construction sites. T executes a nontaxable transaction certificate (nttc) pursuant to Section 7-9-52 NMSA 1978 to S for the security services for the ten construction sites which allows S to take the construction-related service deduction under Section 7-9-52 NMSA 1978. The receipts from the services provided by W to S are subject to gross receipts tax unless a specific exemption or deduction applies. The deduction under Section 7-9-52 NMSA 1978 does not apply to this transaction, because S is not a person engaged in the construction business and therefore not authorized to execute an nttc under that section. The general service for resale deduction under Section 7-9-48 NMSA 1978 also does not apply because this deduction requires that the resale of the security services by S to T must be subject to gross receipts tax. Since S is taking the deduction under Section 7-9-52 NMSA 1978 this requirement in Section 7-9-48 NMSA 1978 cannot be met. W's receipts from providing security services to S are subject to gross receipts tax.

C. Example 3: Same facts as in Example 2 except S does not enter into a subcontract with W. Instead, T amends the contract with S to provide security services for only eight of the construction sites and T enters into a separate contract with W to provide security services for the remaining two sites. So long as T provides ntts to S and W, both security providers can take the construction related service deduction under Section 7-9-52 NMSA 1978.

[3.2.210.25 NMAC - N, 12/14/12]

HISTORY OF 3.2.210 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 2.52, Deduction - Gross Receipts Tax - Construction Purposes, filed 11/4/96.

3.2.210 NMAC, Deduction - Gross Receipts Tax - Construction Purposes, filed 5/17/2001.