

**TITLE 3            TAXATION**  
**CHAPTER 3       PERSONAL INCOME TAXES**  
**PART 31          APPLICATION AND CERTIFICATION PROCESS FOR THE ADMINISTRATION OF**  
**THE WATER CONSERVATION TAX CREDIT**

[This part expired January 1, 2013.]

**HISTORY OF 3.3.31 NMAC:**

**History of Repealed Material:**

3.3.31 NMAC, Application and Certification Process for the Administration of the Water Conservation Tax Credit, filed 11-14-2008 - Duration expired 1-1-2013.