

**TITLE 3: TAXATION**  
**CHAPTER 9: CIGARETTE AND TOBACCO PRODUCTS TAXES**  
**PART 2: SHIPMENT OF UNSTAMPED CIGARETTES IN NEW MEXICO**

3.9.2.1 **ISSUING AGENCY:** Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630  
[9/14/96; 3.9.2.1 NMAC - Rn, 3 NMAC 9.2.1, 12/14/00]

3.9.2.2 **SCOPE:** Provisions of this part apply to the transportation of unstamped cigarettes in New Mexico by any person.  
[9/14/96; 3.9.2.2 NMAC - Rn, 3 NMAC 9.2.2, 12/14/00]

3.9.2.3 **STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[9/14/96; 3.9.2.3 NMAC - Rn, 3 NMAC 9.2.3, 12/14/00]

3.9.2.4 **DURATION:** Permanent.  
[9/14/96; 3.9.2.4 NMAC - Rn, 3 NMAC 9.2.4, 12/14/00]

3.9.2.5 **EFFECTIVE DATE:** 9/14/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.  
[9/14/96; 3.9.2.5 NMAC - Rn & A, 3 NMAC 9.2.5, 12/14/00]

3.9.2.6 **OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Cigarette Tax Act.  
[9/14/96; 3.9.2.6 NMAC - Rn, 3 NMAC 9.2.6, 12/14/00]

3.9.2.7 **DEFINITIONS:** Reserved.  
[9/14/96; 3.9.2.7 NMAC - Rn, 3 NMAC 9.2.7, 12/14/00]

3.9.2.8 **TRANSPORTING UNSTAMPED CIGARETTES INTO NEW MEXICO:** A person filing a notice with the department, pursuant to Subsection A of Section 7-12-12 NMSA 1978, shall include in the notice the following information:

- A. name and address of the person receiving the unstamped cigarettes in New Mexico;
- B. the quantity of unstamped cigarettes being shipped into the state to that person;
- C. the brands of the cigarettes being shipped into the state to that person; and
- D. the date of shipment.

[5/20/92, 9/14/96; 3.9.2.8 NMAC - Rn & A, 3 NMAC 9.2.8, 12/14/00; A, 11/15/06]

**HISTORY 3.9.2 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: TRD Regulation CIG 12:1, Regulation Pertaining to the Cigarette Tax Act, Section 7-12-12 NMSA 1978, filed 10/2/92.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 9.2, Shipment of Unstamped Cigarettes in New Mexico, filed 9/3/96.

3.9.2 NMAC, Shipment of Unstamped Cigarettes in New Mexico, filed 12/1/00.