

TITLE 3: TAXATION
CHAPTER 13: BUSINESS TAX CREDITS
PART 3: CALL CENTER EQUIPMENT TAX CREDIT

3.13.3.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[11/15/99; 3.13.3.1 NMAC - Rn, 3 NMAC 13.3.1, 6/29/01]

3.13.3.2 SCOPE: This part applies to all persons subject to the gross receipts, compensating or withholding tax and operating a call center in New Mexico.
[11/15/99; 3.13.3.2 NMAC - Rn, 3 NMAC 13.3.2, 6/29/01]

3.13.3.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[11/15/99; 3.13.3.3 NMAC - Rn, 3 NMAC 13.3.3, 6/29/01]

3.13.3.4 DURATION: Permanent.
[11/15/99; 3.13.3.4 NMAC - Rn, 3 NMAC 13.3.4, 6/29/01]

3.13.3.5 EFFECTIVE DATE: 11/15/99, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[11/15/99; 3.13.3.5 NMAC - Rn & A, 3 NMAC 13.3.5, 6/29/01]

3.13.3.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Capital Equipment Tax Credit Act.
[11/15/99; 3.13.3.6 NMAC - Rn, 3 NMAC 13.3.6, 6/29/01]

3.13.3.7 DEFINITIONS: [RESERVED]
[11/15/99; 3.13.3.7 NMAC - Rn & A, 3 NMAC 13.3.7, 6/29/01, Repealed, 10/31/05]

3.13.3.8 [RESERVED]
[11/15/99; 3.13.3.8 NMAC - Rn, 3 NMAC 13.3.8, 6/29/01, Repealed, 10/31/05]

3.13.3.9 [RESERVED]
[11/15/99; 3.13.3.9 NMAC - Rn & A, 3 NMAC 13.3.9, 6/29/01, Repealed, 10/31/05]

3.13.3.10 [RESERVED]
[11/15/99; 3.13.3.10 NMAC - Rn, 3 NMAC 13.3.10, 6/29/01, Repealed, 10/31/05]

HISTORY OF 3.13.3 NMAC:
Pre NMAC History: [RESERVED]

History of Repealed Material:
3.13.3.7 NMAC, Definitions - Repealed 10/31/05.
3.13.3.8, NMAC, Application of the Credit - Repealed, 10/31/05.
3.13.3.9 NMAC, Used Equipment - Repealed, 10/31/05.
3.13.3.10 NMAC, Credit Not Transferable - Repealed, 10/31/05.

NMAC History:
3 NMAC 13.3, Call Center Equipment Tax Credit, filed 11/1/99.
3.13.3 NMAC, Call Center Equipment Tax Credit, filed 6/18/01.