

This rule was filed as NMPSC Rule 330.

**TITLE 17 PUBLIC UTILITIES AND UTILITY SERVICES**  
**CHAPTER 1 UTILITIES GENERAL PROVISIONS**  
**PART 330 UNIFORM TAX ADJUSTMENT CLAUSE IN RATE SCHEDULES**

**17.1.330.1 ISSUING AGENCY:** New Mexico Public Service Commission [New Mexico Public Regulation Commission].  
[Recompiled 12/30/01]

**17.1.330.2 SCOPE:**  
[Recompiled 12/30/01]

**17.1.330.3 STATUTORY AUTHORITY:**  
[Recompiled 12/30/01]

**17.1.330.4 DURATION:**  
[Recompiled 12/30/01]

**17.1.330.5 EFFECTIVE DATE:**  
[Recompiled 12/30/01]

**17.1.330.6 OBJECTIVE:**  
[Recompiled 12/30/01]

**17.1.330.7 DEFINITIONS:**  
[Recompiled 12/30/01]

**17.1.330.8 [TABLE OF CONTENTS:]**  
A. Tax Adjustment Clause [17.1.330.9 NMAC]  
B. Surcharge or Inclusion in Billings [17.1.330.10 NMAC]  
C. Other Tax Adjustment Clause Not Permitted [17.1.330.11 NMAC]  
D. Special Contract Rate Schedules Exception [17.1.330.12 NMAC]  
E. Tariff Schedules on File [17.1.330.13 NMAC]  
[Recompiled 12/30/01]

**17.1.330.9 TAX ADJUSTMENT CLAUSE:** Any public utility electing to incorporate a tax adjustment clause in any rate schedule shall use the following language. Billings under this schedule may be increased by an amount equal to the sum of the taxes payable under the Gross Receipts and Compensating Tax Act and of all other taxes, fees, or charges (exclusive of ad valorem, state, and federal income taxes) payable by the utility and levied or assessed by any governmental authority on the public utility service rendered, or on the right or privilege of rendering the service, or on any object or event incidental to the rendition of the service.  
[Recompiled 12/30/01]

**17.1.330.10 SURCHARGE OR INCLUSION IN BILLINGS:** Except for the Gross Receipts and Compensating Tax and local sales taxes, the filed rates and, consequently, the billings of public utilities operating in the State of New Mexico as of April 10, 1968 [the date of General Order No. 25, codified by NMPSC Rule 330] [17.1.330 NMAC] already included all federal, state, and local taxes, fees, and charges as of that date. Such school tax and local sales taxes, if any, together with includable taxes, fees, or charges subsequent to that date and elected to be included by any utility in its billings under any filed rate may either be added to its billings by surcharge or may be included in the billings with a reference on the face of the bill that the amount billed includes such taxes, fees, or charges.  
[Recompiled 12/30/01]

**17.1.330.11 OTHER TAX ADJUSTMENT CLAUSE NOT PERMITTED:** No tax adjustment clause inconsistent with that allowed by NMPSC Rule 330 [17.1.330 NMAC] may be used by any public utility in any rate schedule.  
[Recompiled 12/30/01]

**17.1.330.12 SPECIAL CONTRACT RATE SCHEDULES EXCEPTION:** NMPSC Rule 330 [17.1.330 NMAC] shall have no application to special contract rate schedules, filed or to be filed.  
[Recompiled 12/30/01]

**17.1.330.13 TARIFF SCHEDULES ON FILE:** Any tariff schedules on file and effective with the Commission on April 10, 1968 [the date of General Order No. 25, codified by NMPSC Rule 330] [17.1.330 NMAC], which referred to the New Mexico Emergency School Tax Act, shall be construed to refer to the Gross Receipts and Compensating Tax Act mentioned in NMPSC Rules 330.1 and 330.3 [17.1.330.9 NMAC and 17.1.330.11 NMAC].  
[Recompiled 12/30/01]

**17.1.330.14 [HISTORY:** NMPSC Case No. 2086, order dated June 30, 1988, unless otherwise noted. Formerly First Revised General Order No. 25, superseded for purposes of rule reorganization and codification. Readopted without revision in NMPSC Case No. 2360, Order dated August 17, 1992.  
[Recompiled 12/30/01]

**HISTORY OF 17.1.330 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the Commission of Public Records-State Records Center and Archives.

NMPSC Rule 330, Uniform Tax Adjustment Clause In Rate Schedules, 6/30/88.

NMPSC Rule 330, Uniform Tax Adjustment Clause In Rate Schedules, 9/2/92.

History of Repealed Material: [RESERVED]