

CHAPTER 7

Taxation

ARTICLE 1

Administration

7-1-1. Short title.

Chapter 7, Article 1 NMSA 1978 may be cited as the "Tax Administration Act".

History: 1953 Comp., § 72-13-13, enacted by Laws 1965, ch. 248, § 1; 1979, ch. 144, § 1.

ANNOTATIONS

Am. Jur. 2d, A.L.R. and C.J.S. references. — Validity of statutory classifications based on population - tax statutes, 98 A.L.R.3d 1083.

7-1-2. Applicability.

The Tax Administration Act applies to and governs:

A. the administration and enforcement of the following taxes or tax acts as they now exist or may hereafter be amended:

- (1) Income Tax Act [Chapter 7, Article 2 NMSA 1978];
- (2) Withholding Tax Act [Chapter 7, Article 3 NMSA 1978];
- (3) Oil and Gas Proceeds and Pass-Through Entity Withholding Tax Act [Chapter 7, Article 3A NMSA 1978];
- (4) Gross Receipts and Compensating Tax Act [Chapter 7, Article 9 NMSA 1978], Interstate Telecommunications Gross Receipts Tax Act [Chapter 7, Article 9C NMSA 1978] and Leased Vehicle Gross Receipts Tax Act [Chapter 7, Article 14A NMSA 1978];
- (5) Liquor Excise Tax Act [Chapter 7, Article 17 NMSA 1978];
- (6) Local Liquor Excise Tax Act [7-24-8 to 7-24-16 NMSA 1978];
- (7) any municipal local option gross receipts tax or municipal compensating tax;