

Effective dates. — Laws 2007, ch. 204 contained no effective date provision, but, pursuant to N.M. Const., art. IV, § 23, was effective June 15, 2007, 90 days after the adjournment of the legislature.

ARTICLE 10

Gross Receipts Tax Registration

7-10-1. Short title.

Chapter 7, Article 10 NMSA 1978 may be cited as the "Gross Receipts Tax Registration Act".

History: 1953 Comp., § 72-16A-30, enacted by Laws 1970, ch. 26, § 1; 1995, ch. 70, § 7.

ANNOTATIONS

The 1995 amendment, effective July 1, 1995, substituted "Chapter 7, Article 10 NMSA 1978" for "This act" in this section.

7-10-2. Purpose of act.

The purpose of the Gross Receipts Tax Registration Act is to ensure that all persons doing business with the state, whether leasing property employed in New Mexico, performing services in New Mexico or selling property in New Mexico, are registered with the department for payment of the gross receipts tax.

History: 1953 Comp., § 72-16A-31, enacted by Laws 1970, ch. 26, § 2; 1995, ch. 70, § 8.

ANNOTATIONS

The 1995 amendment, effective July 1, 1995, substituted "ensure" for "insure" and "department" for "bureau" in this section.

7-10-3. Definitions.

As used in the Gross Receipts Tax Registration Act:

A. "department" means the taxation and revenue department, the secretary of taxation and revenue or any employee of the department exercising authority lawfully delegated to that employee by the secretary;

B. "person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other entity; and

C. "state" means any state agency, department or office that has authority to contract in the name of the state or to make payments from state funds.

History: 1953 Comp., § 72-16A-32, enacted by Laws 1970, ch. 26, § 3; 1977, ch. 249, § 51; 1986, ch. 20, § 70; 1995, ch. 70, § 9.

ANNOTATIONS

The 1995 amendment, effective July 1, 1995, deleted "'bureau' or" at the beginning of Subsection A.

7-10-4. Persons doing business with the state; registration to pay the gross receipts tax required.

Any person leasing or selling property to the state or performing services for the state, as those terms are used in the Gross Receipts and Compensating Tax Act, shall be registered with the department to pay the gross receipts tax unless that person has no business location, employees or property in New Mexico and does not conduct business in New Mexico through agents or contractors.

History: 1953 Comp., § 72-16A-33, enacted by Laws 1970, ch. 26, § 4; 1995, ch. 70, § 10.

ANNOTATIONS

The 1995 amendment, effective July 1, 1995, substituted "shall" for "must" and "department" for "bureau", and added the language beginning "unless that person".

7-10-5. Penalty for noncompliance.

If any person required to register under the provisions of Section 7-10-4 NMSA 1978 is not registered to pay the gross receipts tax, the state shall withhold payment of the amount due until the person has presented evidence of registration with the department to pay the gross receipts tax.

History: 1953 Comp., § 72-16A-34, enacted by Laws 1970, ch. 26, § 5; 1995, ch. 70, § 11.

ANNOTATIONS