

**Duplicate laws.** — Laws 1992, ch. 50, § 10 and Laws 1992, ch. 67, § 10 enacted identical versions of this section, effective July 1, 1992.

## **7-9C-11. Administration.**

A. The department shall interpret the provisions of the interstate telecommunications gross receipts tax.

B. The department shall administer and enforce the collection of the interstate telecommunications gross receipts tax, and the Tax Administration Act [Chapter 7, Article 1 NMSA 1978] applies to the administration and enforcement of the tax.

**History:** Laws 1992, ch. 50, § 11 and Laws 1992, ch. 67, § 11.

### **ANNOTATIONS**

**Duplicate laws.** — Laws 1992, ch. 50, § 11 and Laws 1992, ch. 67, § 11 enacted identical versions of this section, effective July 1, 1992.

## **ARTICLE 9D**

### **Capital Equipment Tax Credit (Repealed.)**

#### **7-9D-1. Repealed.**

**History:** Laws 1999, ch. 178, § 1.

### **ANNOTATIONS**

**Repeals.** — Laws 1999, ch. 178, § 10 repealed 7-9D-1 NMSA 1978, as enacted by Laws 1999, ch. 178, § 1, relating to the short title of the Capital Equipment Tax Credit Act, effective July 1, 2004. For provisions of former section, see the 2003 NMSA 1978 on *NMOneSource.com*.

#### **7-9D-2. Repealed.**

**History:** Laws 1999, ch. 178, § 2.

### **ANNOTATIONS**

**Repeals.** — Laws 1999, ch. 178, § 10 repealed 7-9D-2 NMSA 1978, as enacted by Laws 1999, ch. 178, § 2, relating to findings and purpose of the Capital Equipment Tax Credit Act, effective July 1, 2004. For provisions of former section, see the 2003 NMSA 1978 on *NMOneSource.com*.

### **7-9D-3. Repealed.**

**History:** Laws 1999, ch. 178, § 3.

#### **ANNOTATIONS**

**Repeals.** — Laws 1999, ch. 178, § 10 repealed 7-9D-3 NMSA 1978, as enacted by Laws 1999, ch. 178, § 3, relating to definitions of the Capital Equipment Tax Credit Act, effective July 1, 2004. For provisions of former section, see the 2003 NMSA 1978 on *NMOneSource.com*.

### **7-9D-4. Repealed.**

**History:** Laws 1999, ch. 178, § 4.

#### **ANNOTATIONS**

**Repeals.** — Laws 1999, ch. 178, § 10 repealed 7-9D-4 NMSA 1978, as enacted by Laws 1999, ch. 178, § 4, relating to the capital equipment tax credit, effective July 1, 2004. For provisions of former section, see the 2003 NMSA 1978 on *NMOneSource.com*.

### **7-9D-5. Repealed.**

**History:** Laws 1999, ch. 178, § 5.

#### **ANNOTATIONS**

**Repeals.** — Laws 1999, ch. 178, § 10 repealed 7-9D-5 NMSA 1978, as enacted by Laws 1999, ch. 178, § 5, relating to capital equipment eligible for tax credit, effective July 1, 2004. For provisions of former section, see the 2003 NMSA 1978 on *NMOneSource.com*.

### **7-9D-6. Repealed.**

**History:** Laws 1999, ch. 178, § 6.

#### **ANNOTATIONS**

**Repeals.** — Laws 1999, ch. 178, § 10 repealed 7-9D-6 NMSA 1978, as enacted by Laws 1999, ch. 178, § 6, relating to eligible call center criteria, effective July 1, 2004. For provisions of former section, see the 2003 NMSA 1978 on *NMOneSource.com*.

### **7-9D-7. Repealed.**