

actually a new position and to prevent employers from abusing the statutory scheme to generate tax credit awards not contemplated by the legislature. *Par Five Servs., LLC v. N.M. Tax'n & Revenue Dep't* and *Mosaic Potash Carlsbad Inc. v. N.M. Tax'n & Revenue Dep't*, 2021-NMCA-025.

Disputing the denial of an application for a high-wage jobs tax credit. — Where taxpayer submitted an application for a high-wage jobs tax credit, which was denied by the Department of Taxation and Revenue (Department), and where taxpayer did not file a written protest to the department's denial of its credit application, pursuant to 7-1-24 NMSA 1978, but rather filed an application for refund pursuant to 7-1-26 NMSA 1978, based on its original credit application, which was also denied by the department, and where taxpayer filed a written protest to the denial of its refund application, and where, following multiple hearings before the administrative hearing officer, the department filed a motion for summary judgment, and where the administrative hearing officer granted the department's motion, concluding that the only available remedy for a denial of an application for a tax credit was to file a protest within ninety days of the denial pursuant to 7-1-24 NMSA 1978, and that taxpayer's failure to file such a protest rendered the department's denial indisputable, the administrative hearing officer erred in granting the department's motion for summary judgment and denying taxpayer's protest, because neither the applicable statutes nor the department's own guidance suggest that a taxpayer's sole remedy to dispute the denial of a high-wage jobs tax credit is through the protest procedures provided in 7-1-24 NMSA 1978. The plain language of both 7-1-24 and 7-1-26 NMSA 1978 indicates that the two statutes exist as alternatives and a taxpayer may dispute a denial of a tax credit under either statute. *Elite Well v. N.M. Tax'n & Revenue Dep't*, 2023-NMCA-041.

7-9G-2. Repealed.

History: Laws 2007, ch. 229, § 1; 2009, ch. 279, § 3; repealed by Laws 2023, ch. 85, § 28.

ANNOTATIONS

Repeals. — Laws 2023, ch. 85, § 28 repealed 7-9G-2 NMSA 1978, as enacted by Laws 2007, ch. 229, § 1, relating to advanced energy combined reporting tax credit, gross receipts tax, compensating tax, withholding tax, effective July 1, 2023. For provisions of former section, see the 2022 NMSA 1978 on *NMOneSource.com*.

ARTICLE 9H

Research and Development Small Business Tax Credit (Repealed.)

7-9H-1. Repealed.

History: Laws 2005, ch. 104, § 11; 2011, ch. 67, § 1.

ANNOTATIONS

Repeals. — Laws 2015 (1st S.S.), ch. 2, § 24 repealed 7-9H-1 NMSA 1978, as enacted by Laws 2005, ch. 104, § 11, relating to the short title of the act, effective January 1, 2016. For provisions of former section, see the 2014 NMSA 1978 on *NMOneSource.com*.

7-9H-2. Repealed.

History: Laws 2005, ch. 104, § 12.

ANNOTATIONS

Repeals. — Laws 2015 (1st S.S.), ch. 2, § 24 repealed 7-9H-2 NMSA 1978, as enacted by Laws 2005, ch. 104, § 12, relating to definitions, effective January 1, 2016. For provisions of former section, see the 2014 NMSA 1978 on *NMOneSource.com*.

7-9H-3. Repealed.

History: Laws 2005, ch. 104, § 13; 2011, ch. 67, § 2.

ANNOTATIONS

Repeals. — Laws 2015 (1st S.S.), ch. 2, § 24 repealed 7-9H-3 NMSA 1978, as enacted by Laws 2005, ch. 104, § 13, relating to research and development small business tax credit, amount and eligibility, effective January 1, 2016. For provisions of former section, see the 2014 NMSA 1978 on *NMOneSource.com*.

7-9H-4. Repealed.

History: Laws 2005, ch. 104, § 14.

ANNOTATIONS

Repeals. — Laws 2015 (1st S.S.), ch. 2, § 24 repealed 7-9H-4 NMSA 1978, as enacted by Laws 2005, ch. 104, § 14, relating to claiming the credit and credit claim forms, effective January 1, 2016. For provisions of former section, see the 2014 NMSA 1978 on *NMOneSource.com*.

7-9H-5. Repealed.

History: Laws 2005, ch. 104, § 15.