



## States' Biofuels Statutes

### STATE OF NEW MEXICO

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).*

*Current through the 2013 Legislative Session of the New Mexico General Assembly.*

#### **§ 7-1-8.2. Information required to be revealed**

A. The department shall:

- (1) furnish returns and return information required by a provision of the Tax Administration Act to be made available to the public by the department;
- (2) answer all inquiries concerning whether a person is or is not a registered taxpayer for tax programs that require registration, but nothing in this subsection shall be construed to allow the department to answer inquiries concerning whether a person has filed a tax return;
- (3) furnish, upon request for inspection by a member of the public pursuant to:
  - (a) Section 7-1-28 or Section 7-1-29 NMSA 1978, the taxpayer name, abatement, refund or credit amount, tax program or business tax credit and the date the abatement, refund or credit was issued; and
  - (b) Section 7-1-21 NMSA 1978, the installment agreement; and
- (4) with respect to the tax on gasoline imposed by the Gasoline Tax Act, make available for public inspection at monthly intervals a report covering the number of gallons of gasoline and ethanol blended fuels received and deducted and the amount of tax paid by each person required to file a gasoline tax return or pay gasoline tax in the state of New Mexico.

B. Nothing in this section shall be construed to require the release of information that would violate an agreement between the state and the federal internal revenue service for sharing of information or any provision or rule of the federal Internal Revenue Code to which a state is subject.

**Credits:** Added by L. 2009, Ch. 243, § 4, eff. July 1, 2009.