

## Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

**Archive:** <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

### **New Mexico issues guidance for gross receipts tax destination-based sourcing rules for sales of services**

The New Mexico Taxation and Revenue Department recently updated its guidance to explain the destination-based sourcing rules applicable to New Mexico gross receipts tax filing periods starting on and after July 1, 2021.

This Multistate Tax Alert summarizes some of the guidance on sourcing sales of services.

[Issued July 29, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-new-mexico-issues-guidance-for-gross-receipts-tax-destination-based-sourcing-rules-for-sales-of-services.pdf>

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