

## Sales/Use/Indirect:

### New Mexico: Updated Administrative Guidance Addresses Gross Receipts Taxation of Marketplace Providers

*FYI-206 Gross Receipts Tax and Marketplace Sales*, N.M. Tax. & Rev. Dept. (rev. 7/23). The New Mexico Taxation and Revenue Department issued updated guidance on the imposition of New Mexico gross receipts tax on certain marketplace providers – online or otherwise – as well as in-state or out-of-state individuals and businesses that use a marketplace to sell or license property or services which are subject to New Mexico gross receipts tax. The guidance describes:

**URL:** <https://klvg4oyd4j.execute-api.us-west-2.amazonaws.com/prod/PublicFiles/34821a9573ca43e7b06dfad20f5183fd/b1ba442f-be0a-4898-82e5-7723a12fe351/FYI-206.pdf>

1. The \$100,000 threshold for determining whether an out-of-state seller is “engaging in business” in New Mexico and whether its receipts are subject to state gross receipts tax;
2. Registration and filing requirements for both marketplace providers and marketplace sellers; and
3. How some sellers may claim a deduction for receipts from sales facilitated by a marketplace provider.

The updated guidance notes that effective July 1, 2021, New Mexico moved to destination-based sourcing. Please contact us with any questions.

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