

TITLE 11 LABOR AND WORKERS COMPENSATION
CHAPTER 1 LABOR GENERAL PROVISIONS
PART 5 INDUSTRIAL REVENUE BONDS

11.1.5.1 ISSUING AGENCY: New Mexico Department of Workforce Solutions, Labor Relations Division, Labor and Industrial Bureau, Public Works Section.
[11.1.5.1 NMAC – N, 11.1.5.1 NMAC, 1/1/2026]

11.1.5.2 SCOPE: All contractors, subcontractors, employers or any person acting as a contractor who employs laborers or mechanics to perform work on projects undertaken under the auspices of a municipality or county through the issuance of an industrial revenue bond, the contractor, subcontractor, employer or person acting as a contractor shall pay the prevailing wage and comply with the provisions of this section.
[11.1.5.2 NMAC – N, 11.1.5.2 NMAC, 1/1/2026]

11.1.5.3 STATUTORY AUTHORITY: Subsection J of Section 13-4-11 NMSA 1978.
[11.1.5.3 NMAC – N, 11.1.5.3 NMAC, 1/1/2026]

11.1.5.4 DURATION: Permanent.
[11.1.5.4 NMAC – Rp, 11.1.5.4 NMAC, 1/1/2026]

11.1.5.5 EFFECTIVE DATE: December 23, 2025, unless a later date is cited at the end of a section.
[11.1.5.5 NMAC - Rp, 11.1.5.5 NMAC, 1/1/2026]

11.1.5.6 OBJECTIVE: The purpose of this rule is to define regulations necessary for the application of prevailing wage rates for laborers and mechanics employed under the auspices of a local government through the issuance of an industrial revenue bond, including procedures for the predetermination of wages, the adoption of job classification descriptions, and the adoption of procedures for the enforcement of the Public Works Minimum Wage Act (PWWA), and in conformity with the Public Works Apprenticeship and Training Act (PWAT).
[11.1.5.6 NMAC - Rp, 11.1.5.6 NMAC, 1/1/2026]

11.1.5.7 DEFINITIONS: As used in this section includes:

- A. “Commission”** means the labor and industrial commission.
 - B. “Company”** means the private entity that is the borrower or lessee pursuant to an industrial revenue bond.
 - C. “Contract”** means any written agreement made by the company for the alteration, construction, demolition, maintenance, or repair of the project subject to the industrial revenue bond.
 - D. “Contracting agency”** means any local entity that is legally authorized and financially positioned to issue an industrial revenue bond involving a contractor, subcontractor, employer, or any person acting as a contractor.
 - E. “Director”** means the director of the labor relations division of the New Mexico department of workforce solutions.
 - F. “Industrial Revenue Bond” (IRB)** means a loan a bond purchaser makes to a company where the loan proceeds and repayment flow through the contracting agency.
 - G. “IRB project”** means any construction, alteration, demolition, renovation, or repair, including but not limited to painting, resurfacing, or decorating, any building, public works project, or road or pathway that is subject to an industrial revenue bond and that requires or involves the employment of mechanics, laborers or both.
 - H. “Locality”** means any one or more counties, municipalities, or cities in the state of New Mexico.
 - I. “Prevailing wage and benefits”** means the hourly wage rate and fringe benefits as determined by the director to be paid to, or for the benefit of, employees for work performed by the employee on public works and IRB projects.
 - J. “Project site”** means the physical location of an IRB project as well as any off-site locations that engage in the fabrication of heating, cooling, ventilation or exhaust duct systems that are part of the IRB project.
- [11.1.5.7 NMAC – N, 11.1.5.5 NMAC, 1/1/2026]

11.1.5.8 RESPONSIBILITIES AND DUTIES:

A. The director is required to fulfill all obligations and adhere to the procedures stated in Subsection A of 11.1.2.9 NMAC with respect to IRB projects.

B. The contracting agency, or its agent, shall fulfill all obligations and adhere to the procedures stated in Subsection B of 11.1.2.9 NMAC with respect to industrial revenue bonds.

C. The contractor, subcontractor, employer, and person acting as a contractor shall be subject to all obligations and requirements, and shall comply with all rules and procedures set forth in Subsection C of 11.1.2.9 NMAC with respect to IRB projects, and pursuant to NMSA § 13-4D-1 through 13-4D-8 (as amended).

D. The director shall be subject to all obligations and requirements, and shall comply with all rules and procedures set forth in Subsection A of 11.1.2.9 NMAC with respect to IRB projects, and pursuant to NMSA § 13-4D-1 through 13-4D-8 (as amended).

[11.1.5.8 NMAC – N, 11.1.5.8 NMAC, 1/1/2026]

11.1.5.9 PROCEDURE FOR INVESTIGATION OF VIOLATIONS: Any potential violation of the PWMWA or the PWAT with respect to IRB projects shall be reported to the department for investigation in accordance with the procedures set forth in 11.1.2.15 NMAC.

[11.1.5.9 NMAC – N, 11.1.5.9 NMAC, 1/1/2026]

11.1.5.10 PROCEDURE FOR ENFORCEMENT ACTIONS AND APPEALS: Any identified violation of the PWMWA or PWAT involving any IRB project shall be enforced in accordance with the procedures set forth in 11.1.2.16 NMAC. Determinations of violations of the PWMWA or PWAT on IRB projects may be appealed in conformity with the procedures set forth in 11.1.2.17 NMAC.

[11.1.5.10 NMAC – N, 11.1.5.10 NMAC, 1/1/2026]

11.1.5.11 DETERMINATION AND ADOPTION OF PREVAILING WAGE AND BENEFIT RATES:

Prevailing wage and benefits for all workers with respect to IRB projects shall be determined consistent with the procedures set forth in 11.1.2.12 NMAC. These wage rates shall be adopted in conformity with the procedures set forth in 11.1.2.13 NMAC and become effective in accordance with the procedures set forth in 11.1.2.14 NMAC.

[11.1.5.11 NMAC – N, 11.1.5.11 NMAC, 1/1/2026]

11.1.5.12 JOB CLASSIFICATIONS AND DESCRIPTIONS: The job classifications and descriptions for IRB projects shall be consistent with the job classifications and descriptions set forth in 11.1.2.18 NMAC.

[11.1.5.12 NMAC – N, 11.1.5.12 NMAC, 1/1/2026]

11.1.5.13 PREVAILING WAGE AND BENEFIT RATES:

A. Employees on IRB projects shall receive the prevailing wage, fringe benefits, and corresponding overtime pay in conformity with their respective job description at the rates identified in 11.1.2.20 NMAC.

B. Employees on IRB projects shall receive subsistence, zone, and incentive pay rates in conformity with their respective job description at the rates identified in 11.1.2.21 NMAC.

[11.1.5.13 NMAC – N, 11.1.5.13, 1/1/2026]

11.1.5.14 IRB PROJECTS - EFFECTIVE DATE: The provisions of this rule shall apply to IRB projects approved by a contracting agency after June 20, 2025.

[11.1.5.14 NMAC – N, 11.1.5.14, 1/1/2026]

HISTORY OF 10.8.2 NMAC: [RESERVED]