

TITLE 3 TAXATION
CHAPTER 9 CIGARETTE AND TOBACCO PRODUCTS TAXES
PART 2 SHIPMENT OF UNSTAMPED CIGARETTES IN NEW MEXICO

3.9.2.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[3.9.2.1 NMAC – Rp, 3.9.2.1 NMAC 9/22/2026]

3.9.2.2 SCOPE: Provisions of this part apply to the transportation of unstamped cigarettes in New Mexico by any person.
[3.9.2.2 NMAC – Rp, 3.9.2.2 NMAC 9/22/2026]

3.9.2.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[3.9.2.3 NMAC – Rp, 3.9.2.3 NMAC 9/22/2026]

3.9.2.4 DURATION: Permanent.
[3.9.2.4 NMAC – Rp, 3.9.2.4 NMAC 9/22/2026]

3.9.2.5 EFFECTIVE DATE: September 22, 2026, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[3.9.2.5 NMAC – Rp, 3.9.2.5 NMAC 9/22/2026]

3.9.2.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Cigarette Tax Act.
[3.9.2.6 NMAC – Rp, 3.9.2.6 NMAC 9/22/2026]

3.9.2.7 DEFINITIONS: [RESERVED]
[3.9.2.7 NMAC – Rp, 3.9.2.7 NMAC 9/22/2026]

3.9.2.8 TRANSPORTING UNSTAMPED CIGARETTES INTO NEW MEXICO: A person filing a notice with the department, pursuant to Section 7-12-12 NMSA 1978, shall include in the notice the following information:

- A.** name and address of the person receiving the unstamped cigarettes in New Mexico;
- B.** the quantity of unstamped cigarettes being shipped into the state to that person;
- C.** the brands of the cigarettes being shipped into the state to that person; and
- D.** the date of shipment.

[3.9.2.8 NMAC – Rp, 3.9.2.8 NMAC 9/22/2026]

HISTORY 3.9.2 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: TRD Regulation CIG 12:1, Regulation Pertaining to the Cigarette Tax Act, Section 7-12-12 NMSA 1978, filed 10/2/1992.

NMAC History:

3 NMAC 9.2, Shipment of Unstamped Cigarettes in New Mexico, filed 9/3/1996.

3.9.2 NMAC, Shipment of Unstamped Cigarettes in New Mexico, filed 12/1/2000.

History of Repealed Material: 3.9.2 NMAC - Shipment of Unstamped Cigarettes in New Mexico (filed 12/1/2000) Repealed effective 9/22/2026.

Other: 3.9.2 NMAC - Shipment of Unstamped Cigarettes in New Mexico (filed 12/1/2000) Replaced by 3.9.2 NMAC - Shipment of Unstamped Cigarettes in New Mexico effective 9/22/2026.