## New Mexico Register / Volume XXXVI, Issue 22 / November 18, 2025

At its August 12, 2025, hearing, the Energy, Minerals and Natural Resources Department-Energy Conservation and Management Division has decided to repeal rule 3.3.32 NMAC – Certification for Tax Credit for Geothermal Ground-Coupled Heat Pumps, filed 9/15/2010, and replace it with 3.3.32 NMAC – Geothermal Ground-Coupled Heat Pump Personal Income Tax Credit, effective 11/18/2025.