

New Mexico Register

The official publication for all official notices of rulemaking
and filing of proposed, adopted and emergency rules.

Volume XXXVI - Issue 22 - November 18, 2025

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The New Mexico Register

Published by the Commission of Public Records,
Administrative Law Division

1205 Camino Carlos Rey, Santa Fe, NM 87507

The *New Mexico Register* is published twice each month by the Commission of Public Records, Administrative Law Division. The cost of an annual subscription is \$270.00. Individual copies of any Register issue may be purchased for \$12.00. Subscription inquiries should be directed to: The Commission of Public Records, Administrative Law Division, 1205 Camino Carlos Rey, Santa Fe, NM 87507.

Telephone: (505) 476-7941; Fax: (505) 476-7910; E-mail: staterules@state.nm.us.

The *New Mexico Register* is available free at <http://www.srca.nm.gov/new-mexico-register/>

New Mexico Register

Volume XXXVI, Issue 22

November 18, 2025

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Notices of Rulemaking and Proposed Rules

GAME AND FISH DEPARTMENT

STATE GAME COMMISSION MEETING AND RULE MAKING NOTICE

The New Mexico State Game Commission ("Commission") will be hosting a meeting and rule hearing on Friday, January 9, 2026, beginning at 9:00 a.m. at 1209 Camino Carlos Rey, Santa Fe, NM 87544. For instructions on how to attend this meeting either in person or virtually, visit the Department's website at <https://wildlife.dgf.nm.gov/commission/meeting-agendas/>. The purpose of this meeting is to hear and consider action as appropriate on the following: proposed changes for the possession of game animal parts found in the field (Subsection E of 19.31.10.9 NMAC) portions of the Hunting and Fishing Manner and Method of Taking Rule.

Synopsis for the Hunting and Fishing Manner and Method of Taking Rule:

The proposal is to amend possession of game animal parts found in the field in the Hunting and Fishing Manner and Method of Taking Rule, 19.31.10 NMAC.

Proposed amendments to the possession of game animal parts found in the field portion of the Hunting and Fishing Manner and Method of Taking Rule will remove the exception for obviously shed antlers found in the field from not requiring an invoice or permit for non-residents, require a non-resident shed hunter license for a non-resident to possess more than two (2) obviously shed antlers found in the field, and establish that any more than two shed antlers collected by a non-resident without a valid license remain property of the State of New Mexico and shall be seized.

A full text of changes is available on the Department's website at: <https://wildlife.dgf.nm.gov/>. Interested persons may submit comments on the proposed changes for the possession of game animal parts found in the

field of the Hunting and Fishing Manner and Method of Taking Rule to: DGF-shedhunter@dgf.nm.gov. Individuals may also submit written comments to the physical address below. Comments are due by 5:00 p.m. on December 19, 2025. The final proposed rules will be voted on by the Commission during a hybrid virtual public meeting on January 9, 2026. Interested persons may also provide data, views or arguments, orally or in writing, at the hybrid virtual public rule hearing to be held January 9, 2026.

Full copies of the text of the proposed new rule, technical information related to proposed rule changes, and the agenda can be obtained from the Office of the Director, New Mexico Department of Game and Fish, 1 Wildlife Way, Santa Fe, New Mexico, 87507, or from the Department's website at <https://wildlife.dgf.nm.gov/commission/meeting-agendas/>. This agenda is subject to change up to 72 hours prior to the meeting. Please contact the Director's Office at (505) 476-8000, or the Department's website at <https://wildlife.dgf.nm.gov/> for updated information.

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the Department at (505) 476-8000 at least one week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the Department at 505-476-8000 if a summary or other type of accessible format is needed.

Legal authority for this rulemaking can be found in the General Powers and Duties of the State Game Commission 17-1-14, et seq. NMSA 1978; Commission's Power to establish rules and regulations 17-1-26, et seq. NMSA 1978.

HEALTH CARE AUTHORITY CHILD SUPPORT SERVICES DIVISION

NOTICE OF PUBLIC RULE HEARING

The Health Care Authority through the Child Support Services Division (CSSD), is proposing to amend/ repeal/replace rule 8.50.114 NMAC - Financial Institution Data Match (FIDM) (specifically Sections 9 and 10). The purpose of this proposed rule change is to provide clarity for situations where there are multiple data matches reported for an obligor, aka, non-custodial parent (NCP), and to provide how separate criteria for financial accounts with the Federal Thrift Savings Plan (TSP) should be applied as 8.50.114.9. The Health Care Authority proposes to amend 8.50.114.10 to provide clarity on what appeals consists of regarding FIDM.

The Health Care Authority is proposing to amend rule 8.50.130 NMAC - Administrative Hearings (specifically sections 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 23, 24, and 25). The purpose of this rule is to provide additional matters of when an NCP (or NCP's spouse) can request an administrative hearing, update names of federal entities to align with federal name changes, allow requests for hearings to be requested either in writing or verbally, update names of NMAC sections to coincide with interjurisdictional terminology, revisions made to incorporate gender neutral language in compliance with NMAC requirements, added a general language for guidance on office of fair hearing providing reasonable accommodations, and added language to provide consistency on pre-hearing activity.

In addition, minor edits, gender neutral language and statutory name changes.

The Health Care Authority is authorized to propose and adopt rules under Section 9-8-6, NMSA 1978 and Public Assistance Act, Section 27-1-13 and 27-1-11K, NMSA 1978.

No technical information serves as the basis for this proposed rule change.

Summary of proposed changes include:

8.50.114 NMAC

Specific proposed changes in 8.50.114 NMAC are as follows:

8.50.114.9 NMAC

Added to rule, guidance of how to handle multiple matches, and provide a separate threshold for TSP accounts. Deleted “appeal” and added “an administrative hearing.”

8.50.114.10 NMAC

Removed “written appeal” from language. Added “requests for administrative hearings and judicial appeals.”

8.50.130 NMAC

Specific proposed changes in 8.50.130 NMAC are as follows:

8.50.130.8 NMAC

Exchanged “Title IV-D agency” with “department” as the department provides hearings through the HCA office of fair hearings. In subparagraph A, added “medical support coverage withholding,” “lien on property, lien on insurance claims,” and exchanged “FIDM” with “Financial Institution Data Match (FIDM).” Added “federal thrift savings plan” since CSSD receives data matches for these accounts.

8.50.130.9 NMAC

In subparagraph A removed “the appellant’s claim,” and added “their case.” In subparagraph B removed “review,” and added “hearing.” In subparagraph C description and subparagraph C(1), added “administrative” to remain consistent with the rule.

8.50.130.10 NMAC

In subparagraph A(1), removed “FMS.”

In subparagraph B, added “includes federal thrift savings plan (TSP) freeze orders.” Added “Title.”

In subparagraph D, exchanged “FMS” with “bureau of the fiscal services (BFS)” to reflect the new name of the federal office which issues the offset notices.

In subparagraph F exchanged “FMS” with “BFS” to reflect the new name of the federal office which issues the offset notices. Added existing reasons to request a hearing and the notice coincided with each one, which is mailed to the last known address reported to the IV-D agency. Moved information in subparagraph G, to be under new subparagraph L. Added subparagraph “G. Notice to obligor for insurance claim lien: The Title IV-D agency will mail notice of lien to the obligor at the last known address on file with the IV-D agency.”

Added subparagraph “H. Notice to obligor for consumer reporting: The Title IV-D agency will mail notice regarding the referral for consumer reporting to the obligor at the last known address on file with the IV-D agency.”

Added subparagraph “I. Notice to obligor for property lien: The Title IV-D agency will mail notice of lien to the obligor at the last known address on file with the IV-D agency.” Added subparagraph “J. Notice to obligor for income withholding: The Title IV-D agency will mail notice regarding income withholding to the obligor at the last known address on file with the IV-D agency.”

Added subparagraph “K. Notice to obligor for medical support withholding: The Title IV-D agency will mail notice regarding medical support withholding to the obligor at the last known address on file with the IV-D agency.”

8.50.130.11 NMAC

Deleted “written.” Non-written requests are applicable methods to request administrative hearings.

8.50.130.12 NMAC

Updated section name to “CONTESTING FEDERAL TAX REFUND INTERCEPTS IN INTERGOVERNMENTAL CASES,” to coincide with interjurisdictional terminology.

In subparagraph A, deleted “worker.” Exchanged “place,” with “location.”

In subparagraph B, exchanged “his or her” with “their,” to provide gender neutral language.

8.50.130.13 NMAC

Updated section name to “CONTESTING TAX REFUND INTERCEPT IN RESPONDING INTERGOVERNMENTAL CASES,” to coincide with interjurisdictional terminology.

In subparagraph A, exchanged “FMS,” with “BFS,” to reflect the new name of the federal office which issues the offset notices. Exchanged “he or she,” with “they” to provide gender neutral language. Deleted “staff.”

In subparagraph A, and subparagraph B, deleted “worker,” and added “Title IV-D agency.” Added “they,” to add gender neutral language to the document.

In subparagraph B, deleted “and” to correct grammar. Added “An,” to correct grammar.

In subparagraph C, added “an administrative,” to specify an internal review process of contesting action taken by the agency.

8.50.130.14 NMAC

Added “or verbal,” to provide an additional option for appellants to request an administrative fair hearing.

8.50.130.15 NMAC

In subparagraph A, added “an administrative,” to specify an internal review process of contesting action taken by the agency. Removed “must,” added “may,” added “or verbally by the appellant or their authorized representative.”

In subparagraph B, deleted “in writing,” and “a written.” Added “an administrative,” to specify an internal

review process of contesting action taken by the agency.

Deleted subparagraph C, "Upon the request of the appellant, the Title IV-D staff shall assist in the preparation of a notice of hearing. The notice of hearing will be signed by the appellant," since this is a function of the Office of Fair Hearings and not the Title IV-D agency.

8.50.130.16 NMAC

In subparagraph A, added "an administrative," to specify an internal review process of contesting action taken by the agency.

In subparagraph A(2), exchanged "situation," with "matter," to convey circumstances addressed are a single topic. Added "or," to acknowledge conjunction with the last subsection within subparagraph A.

Deleted subparagraph A(3) content and replaced with subparagraph A(4) content. Deleted subparagraph A(4).

In subparagraph A(3), added "an administrative," for consistency.

In subparagraph B, added "an administrative," for consistency.

Exchanged "his or her" with "their," to provide gender neutral language. Added "scheduled," and deleted "time and place of the."

8.50.130.17 NMAC

Exchanged "place," with "location." Deleted "Arrangements will be made to ensure that the hearing process is accessible to and accommodates the appellant, as long as the," and "notice to the administrative law judge of the need for reasonable accommodations." Added "notice informs the," to acknowledge a notice sent by OFH. Deleted "provides at least 10 days advance notice to the administrative law judge. of the need for reasonable accommodations." Added "to submit a request for a reasonable accommodation to the administrative law judge at least 10 days in advance of the administrative hearing for consideration." Deleted "ruling," and replaced with "final decision," so that the agency is consistent with the title of the forms provided.

8.50.130.18 NMAC

In subparagraph A, exchanged "staff," with "agency."

In subparagraph B, exchanged "his or her," with "their," to provide gender neutral language.

8.50.130.19 NMAC

Deleted subparagraph, B and subparagraph C, since the functions are a duty of HCA Office of Fair Hearings, not the title IV-D agency.

Exchanged the text of subparagraph D to a new subparagraph B.

In the new subparagraph B, exchanged "his or her," with "their," to provide gender neutral language.

8.50.130.20 NMAC

Exchanged all occurrences of "preliminary conference," with "Agency Review Conference (ARC) or ARC," to provide the verbiage of what the agency uses when describing pre-hearing activity.

In subparagraph A, added "administrative," to specify an internal review process of contesting action taken by the agency. Deleted "worker." Deleted "if an attorney is representing the appellant and the appellant's representative."

Exchanged "his or her," with "their," to provide gender neutral language.

8.50.130.21 NMAC

In subparagraph A, added "unless accommodation is requested and granted."

In subparagraph B, deleted "hearings unit," and added "office of fair hearings (OFH)," to updated outdated names. Deleted "by the appellant or representative."

In subparagraph B and subparagraph D, deleted "Title IV-D agency," and added "OFH," since the hearing record and index log is a function of "OFH."

8.50.130.23 NMAC

In subparagraph A(1), deleted "tax intercept," and added "administrative enforcement," to distinguish the unit which oversees the tax intercept process. Deleted "administrative hearing," and added "final decision." In subparagraph A(2), deleted

"refunds" and added "shall refund."

In subparagraph B, added "property, insurance claim," and "consumer reporting, income withholding, medical support withholding, passport denial, administrative offset," to coincide with the changes made in part 8.50.130.8 and 8.50.130.10.

Removed "administrative," in subsection B.

Added into subparagraph B, "or may be held by the Title IV-D agency until all appeals relevant to the action have been exhausted."

Added a new Subparagraph, "C. RE-OPENING AN ADMINISTRATIVE HEARING," to describe circumstances when a closed hearing may be re-opened. The re-opening of a closed hearing is at the discretion of the administrative law judge (ALJ). The evidence must be new information that was not available or presented to the ALJ at the time of the hearing. The ALJ will determine based on the new information provided if the evidence is enough to re-open the hearing, stay the established final decision, or open a new office of fair hearing case.

8.50.130.24 NMAC

Added "final," to be consistent with the title of the forms provided.

In subparagraph B, removed "administrative law judge," and added "department."

8.50.130.25 NMAC

Deleted "human services department," and added "health care authority," to reflect department name change.

In subparagraph A(1) exchanged "he or she has" with "they" to provide gender neutral language.

In subparagraph A(2) changed "issue," with "matter." Exchanged "place" with "location."

Copy of proposed rules: This register and the proposed changes are available on the Health Care Authority website at <https://www.hca.nm.gov/lookingforinformation/child-support-services-division-registers/>. If you do not have internet access, a copy of the final register and rules may be requested by contacting the

Child Support Services Division at (505) 699-1488.

A rule making public hearing to receive testimony on these proposed rules will be held in person and online on Thursday, December 18, 2025, from 10:00 am to 11:00am Mountain Standard Time (MST). See options below:

In person: 1474 Rodeo Rd., Santa Fe, New Mexico, in the large HCA/ ASD conference room on the first floor.

Online (Microsoft Teams):

Please join the meeting from your desktop, laptop, mobile device, or smart TV and appliance (also via the web browser without installing the full application). Download the application (not required, but recommended) and be ready prior to the meeting:

Microsoft Teams Link Address

Join the meeting now

Meeting ID: 263 465 246 723
Passcode: Rt7sx9vC

If you are unable to attend using the link provided, please dial in using the audio only option below.
505-312-4308, then enter the conference ID when prompted:
98159450#

Find a local number

Phone conference ID: 981 594 50#

If you are a person with a disability and you require this information in an alternative format or require special accommodation to participate in the public hearing, please contact the CSSD in Santa Fe at (505) 699-1488. The HCA requests at least ten (10) working days advance notice to provide requested alternative formats and accommodations.

For TTY - Hearing Impaired services, please dial 711 and provide the number and passcode for this open forum. After dialing 711 they will ask if you are using a TTY device and will assist further.

I. ADDRESS

Interested persons may address written comments to:
Health Care Authority
ATTN: Child Support Services
Division Public Comments - Policy Unit
P.O. Box 2348
Santa Fe, New Mexico 87504-2348

Recorded comments may be left at (505) 699-1488. Interested persons may also address comments via electronic mail to: vincent.montoya@hca.nm.gov. Written mail, electronic mail and recorded comments must be received no later than 5 p.m. MST on December 18, 2025. Written and recorded comments will be given the same consideration as oral testimony made at the public hearing. The public comment period is from November 18, 2025, to December 18, 2025, at 5pm (MST). Copies of all comments will be made available by CSSD upon request by providing copies directly to a requestor or by making them available on the Health Care Authority's website within 3 days of receipt or at a location within the county of the requestor.

**HEALTH CARE
AUTHORITY
HEALTH CARE
AFFORDABILITY BUREAU**

**NOTICE OF INTENT TO ISSUE
EMERGENCY RULEMAKING**

The Health Care Authority, through the Health Care Affordability Bureau, will implement a temporary emergency rule effective November 6. The Health Care Affordability Bureau is proposing amendments to rule 8.401.2 NMAC Health Care Authority-Health Care Affordability Plan. Due to recent federal changes, thousands of New Mexico residents will lose eligibility for the federal Premium Tax Credit (PTC) and Marketplace, resulting in the loss of medical coverage, increased costs for care, and health risks. As a result, absent immediate action, gaps in healthcare coverage will result in loss

of access to life-saving care as well as increased reliance on emergency care, both of which are direct threats to public health, safety and welfare. During the recent Special Legislative Session, the state legislature passed House Bill 2, which authorized the Health Care Authority to establish such programs. The law was passed with an emergency clause. It is critical that the HCA implement these programs to help residents maintain health insurance coverage amidst federal policy changes.

Due to the short notification time there is insufficient time to complete the standard rule promulgation process. This temporary emergency process does not permanently amend or repeal the existing rule. The emergency rule will only remain in effect until a permanent rule takes effect under the normal rule making process, which will occur within 180 days of the effective date of the emergency rule.

LEGAL AUTHORITY

Pursuant to Section 14-4-5.6 NMSA 1978, whenever an agency finds that the time required to comply with the rulemaking procedures of the State Rules Act would threaten public health, safety or welfare, the agency may promulgate an emergency rule. Section 59A-23F-12 NMSA 1978, authorizes the HCA Secretary to promulgate rules and regulations that may be necessary to carry out the duties of the HCA and its divisions.

This Notice of Emergency Rulemaking and the rule changes are available on the HCA website at: <https://www.hca.nm.gov/health-care-coverage-innovations-initiatives/>. If you do not have internet access, a copy of the emergency rule may be requested by contacting the Health Care Affordability Bureau at 3900 Masthead St, NE Albuquerque, NM 87109-4485 or by phone at 505-695-8496.

**HEALTH CARE
AUTHORITY
INCOME SUPPORT DIVISION**

NOTICE OF HEARING

The Health Care Authority (HCA) Income Support Division (ISD) implemented a temporary emergency rule which was effective October 1, 2025, this does not permanently amend or repeal the existing rule and will only remain in effect until this permanent rule takes effect under the normal rule making process. Each year the Authority is required to make changes to the income and resource eligibility standards as well as the deduction amounts available to otherwise eligible households. These amounts are determined by the United States Department of Agriculture (USDA) Food and Nutrition Services (FNS).

The Authority received notification of the adjusted amounts on August 13, 2025, and made the adjustments effective for benefit month October 2025 for Federal Fiscal Year (FFY) 2026 to comply with federal law and regulations. Because the Authority received the notice of the federal Cost-of-Living Adjustments (COLA) with less than sixty days to implement the changes to be effective on October 1 and had insufficient time to follow the regular rulemaking process an emergency rule was implemented to remain federally compliant as failure to implement by October 1 would place the Authority in violation of Federal law.

The rules that will be amended New Mexico Administrative Code (NMAC) sections:

8.102.500

Section 1:

- ☐ Changing New Mexico Human Services Department to New Mexico Health Care Authority
- ☐ No other language in section 1 is under review at this time. Section 3:
- ☐ Changing by deleting human services department and updating to health care authority

- ☐ No other language in section 3 is under review at this time. Section 8:

- ☐ Updating Subsection B. "Gross income limits"

(2) The gross income limit for the size of the benefit group is as follows:

- (a) one person [\$1,067]
\$1,109
- (b) two persons [\$1,448]
\$1,499
- (c) three persons [\$1,829]
\$1,888
- (d) four persons [\$2,210]
\$2,278
- (e) five persons [\$2,592]
\$2,667
- (f) six persons [\$2,972]
\$3,057
- (g) seven persons [\$3,353]
\$3,447
- (h) eight persons [\$3,735]
\$3,836
- (i) add [\$382] \$390 for each additional person.

- ☐ Updating Subsection C Eligibility for support services only:

- (1) one person [\$1,255]
\$1,305
- (2) two persons [\$1,704]
\$1,763
- (3) three persons [\$2,152]
\$2,221
- (4) four persons [\$2,600]
\$2,680
- (5) five persons [\$3,049]
\$3,138
- (6) six persons [\$3,497]
\$3,596
- (7) seven persons [\$3,945]
\$4,055
- (8) eight persons [\$4,394]
\$4,513
- (9) add [\$449] \$459 for each additional person.

- ☐ Updating Subsection D Standard of Need:

- (i) add [\$111] \$112 for each additional person

- ☐ No other language in section 8 is under review at this time.

8.106.500

Section 1:

- ☐ Changing New Mexico Human Services Department to New Mexico Health Care Authority

- ☐ No other language in section 1 is under review at this time.

- ☐ Section 8:

- ☐ Updating Subsection B. "Gross income limits"

(2) The gross income limit for the size of the benefit group is as follows:

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- (b) two persons [\$1,448]
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- (c) three persons [\$1,829]
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- (d) four persons [\$2,210]
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- (e) five persons [\$2,592]
\$2,667
- (f) six persons [\$2,972]
\$3,057
- (g) seven persons [\$3,353]
\$3,447
- (h) eight persons [\$3,735]
\$3,836
- (i) add [\$382] \$390 for each additional person.

- ☐ Updating Subsection H by deleting human services department and updating to health care authority

- ☐ No other language in section 8 is under review at this time.

Section 9-8-6 NMSA 1978, authorizes the Department Secretary to promulgate rules and regulations necessary to carry out the duties of the Authority and its divisions.

Regulations issued pursuant to the act are contained in 45 CFR Parts 200-299. Administration of the HCA, including its authority to promulgate regulations, is governed by Chapter 9, Article 8, NMSA 1978 (Repl. 1983).

The Authority promulgated these emergency rules and made them effective October 1, 2025, to be in compliance with Federal law. The emergency rulemaking process is necessary to avoid placing HCA in violation of federal law; the Authority is now proposing regular final rule.

The Health Care Authority Register Vol. 48 No. 39 outlining the proposed rule regulations is available on the HSD's website at: Income

Support Division Registers - New Mexico Health Care Authority

A hybrid public hearing to receive testimony on COLA Rule will be held pursuant to Section 14-4-5.6 NMSA 1978, on Wednesday December 18, 2025, 11:00 am-12:00 pm. You may join in person, virtually, or by phone. You may join in person at: HCA Income Support Division Sandoval County Office at 4363 Jager Dr NE, Rio Rancho, NM 87144. You may join virtually from your computer, tablet or smartphone:

Microsoft Teams Need help? Join the meeting now Meeting ID: 283 650 924 547 1 **Passcode:** sL3FQ6QF You may join virtually from your computer, tablet or smartphone: +1 505-312-4308,,272146852# United States, Albuquerque (888) 506-1357,,272146852# United States (Toll-free) Find a local number Phone conference ID: 272 146 852#

If you are a person with a disability and you require this information in an alternative format, or you require a special accommodation to participate in any HSD public hearing, program, or service, please contact the American Disabilities Act Coordinator, at Office-505-709-5468, Fax- 505-827-6286 or through the New Mexico Relay system, toll free at #711. The Authority requests at least a 10-day advance notice to provide the requested alternative formats and special accommodations.

Individuals who do not wish to attend the hearing may submit written or recorded comments by the following ways:

- ☐ Drop of at HCA Income Support Division, Sandoval County Office Attn: Monica Pineda at 4363 Jager Dr NE, Rio Rancho NM 87144
- ☐ Calling (505) 819-8118.
- ☐ Mailing comments to: Income Support Division: Attn, Monica Pineda at P.O. Box 2348, Santa Fe, NM 87504-2348.
- ☐ Emailed electronically to: HCA-isdrules@hca.nm.gov.

Written or recorded comments must

be received by 5:00 p.m. on the date of the hearing, December 18, 2025. Written and recorded comments will be given the same consideration as oral testimony made at the public hearing. All written comments will be posted on the agency website at Income Support Division Registers - New Mexico Health Care Authority within 3 days of receipt.

HEALTH CARE AUTHORITY INCOME SUPPORT DIVISION

NOTICE OF PUBLIC COMMENT

The United States Department of Health and Human Services requires that the New Mexico Health Care Authority meet certain Temporary Assistance for Needy Families (TANF) work participation requirements. To assist in meeting these requirements, federal regulations (45 CFR 261.40) allows New Mexico to decrease its work participation rate percentage by the number of percentage points that the FY 2025 caseload fell in comparison to the FY 2015 caseload. This is termed the TANF Caseload Reduction Credit. The total Federal expenditures and Maintenance of Effort (MOE) expenditures that are included in this report are subject to change due to fluctuations during year end budget close out and increases in MOE funding.

The estimated changes and corresponding methodologies are reported in the proposed TANF Caseload Reduction Credit Report which is available on the New Mexico Health Care Authority website at: <https://www.hca.nm.gov/lookingforinformation/income-support-division-registers-2/>. If you do not have Internet access, a copy of the proposed report may be requested by contacting Paula Garcia with the Income Support Division's Budget Bureau at paula.garcia@hca.nm.gov or (505) 699-3457. If you are a person with a disability and you require this information

in an alternative format, please contact the American Disabilities Act Coordinator at (505) 827-7701 or through the New Mexico Relay system at 711 or toll free at 1-800-659-1779. The Department requests at least a 10-day notice in advance to provide the requested alternative formats.

The proposed comment period will begin at 8:00 a.m. on November 18, 2025, and end at 4:00 p.m. on December 18, 2025. Individuals wishing to comment on the TANF Caseload Reduction Credit report should contact Paula Garcia, Health Care Authority, Income Support Division, Budget Bureau at paula.garcia@hca.nm.gov.

Interested persons may address written or recorded comments to:

Health Care Authority
Income Support Division
Budget Bureau
Attn: Paula Garcia
P.O. Box 2348
Santa Fe, NM 87504-2348

Interested persons may also address comments via electronic mail to: hca-isdrules@hca.nm.gov.

RACING COMMISSION

NOTICE OF PUBLIC RULES HEARING AND MEETING

The NM Racing Commission will hold a Public Rules Hearing and Meeting on **December 19, 2025** at 9:00 a.m, at 4900 Alameda Blvd., NE, Albuquerque, NM and virtually via Microsoft Teams.

Topic: Rules Hearing and Meeting
Time: December 19, 2025, 09:00 AM Mountain Time (US & Canada)

**Microsoft Teams Need help?
Join the meeting now
Meeting ID: 249 555 250 511 3
Passcode: 6e2Pn2qq**

**Dial in by phone
+1 505-312-4308,,583006776#**

United States, Albuquerque
(888) 506-1357,,583006776# United
States (Toll-free)
Find a local number
Phone conference ID: 583 006 776#

The Commission is proposing the following amendments to Rules Governing Horse Racing in NM:

15.2.3 NMAC – Flat Racing Officials
 15.2.5 NMAC – Horse Race – Rules of the Race

A copy of proposed rules may be found at: <https://www.nmrc.state.nm.us/rules-regulations/>.

Written comments on proposed rules may be submitted to david.dominguez@rc.nm.gov and/or you may appear at the hearing and provide brief, verbal comments. All written comments must be submitted to david.dominguez@rc.nm.gov and received by 12:00 p.m. December 18, 2025.

The **final** meeting agenda will be available 120 hours prior to the hearing and meeting. The **final** agenda may be obtained from David Dominguez or from NMRC's website.

No technical information served as the basis for proposed rules.

Anyone requiring special accommodations should notify NMRC of such needs at least 5 days prior to the hearing and meeting.

Statutory Authority: Legal authority for NMRC rulemaking can be found at NMSA Section 60-1A-4(B)(1).

The following rule amendments are proposed:

Subsection D of 15.2.3.8 NMAC:
 The Rule deals with the Horsemen's Bookkeeper, an employee of the racetrack. The purpose of the proposed Rule change is to specify and broaden what can be properly paid with purse money.

Subsection A of 15.2.5.12 NMAC:
 The Rule deals with situations under

which a horse is ineligible to enter in a race. The purpose of the proposed Rule change is to promote fairness by ensuring all time qualifiers for a race in fact receive a purse.

Subsection A of 15.2.5.13 NMAC:
 The purpose of the proposed Rule change is to correct a typographical error.

REGULATION AND LICENSING DEPARTMENT LANDSCAPE ARCHITECTS BOARD

NOTICE OF PUBLIC RULE HEARING AND BOARD MEETING

The New Mexico Landscape Architects Board and the Regulation and Licensing Department will hold a rule hearing on Wednesday, January 14th, 2026, at 9:00am, immediately followed by a meeting of the Landscape Architects Board for adoption of the proposed rules listed below. The hearing and subsequent board meeting will be held at the Regulation and Licensing Department, located at 5500 San Antonio Dr. NE, Albuquerque, NM 87109 in the Sandia Conference Room.

The hearing and subsequent Landscape Architects Board meeting will also be held via Microsoft Teams for those desiring to attend virtually.

Microsoft Teams Meeting Link:
<https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>

Meeting ID: 240 938 729 693 5
 Meeting (Access) Code: XD2km7Ji

Join by phone: +1 505-312-4308,,248752942#

Access Code: 248 752 942#

The purpose of the rule hearing is to consider the initiation of rulemaking for the following rules:

16.44.8 NMAC, FEES 16.44.9 NMAC, COMPLAINTS

On Saturday, December 13, 2025, copies of the proposed rules may be obtained through the New Mexico Landscape Architects Board website at <https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/landscape-architects/board-information/> or by contacting the Board Administrator, Naomi Baldonado at (505) 476-4622 or by email to landscape.architectsbd@rld.nm.gov.

The New Mexico New Mexico Landscape Architects Board and the Regulation and Licensing Department will begin accepting written public comment regarding the proposed rule changes beginning Saturday December 13, 2025, at 8:00 a.m., and ending Monday January 12, 2026, at 8:00 a.m. Written public comment may be submitted either by email to landscape.architectsbd@rld.nm.gov, or by postal mail to the following address:

New Mexico Regulation and
 Licensing Department
 Attn: New Mexico New Mexico
 Landscape Architects Board
 P.O. Box 25101
 Santa Fe, NM 87504

Written comments received during the public comment period (December 13, 2025, and January 12, 2026) will be posted to the website page linked above. Public comments will also be accepted during the rule hearing and may be submitted in writing or presented orally by those attending in-person. The members of the New Mexico Landscape Architects Board will not enter substantive discussion of public comments during the rule hearing but will consider and deliberate any public comment during the regular board meeting immediately following the conclusion of the public rule hearing.

The agenda for the New Mexico New Mexico Landscape Architects Board regular meeting, which will

begin immediately after the public rule hearing, will be available no less than 72 hours prior to the meeting, and available on the website linked above or by contacting the Board Administrator, Naomi Baldonado at (505) 476-4622.

If you are an individual with a disability who needs a reader, amplifier, qualified signed language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or the regular board meeting, please contact the Board Administrator, Naomi Baldonado at (505) 476-4622 at least 7 days prior to the rule hearing and regular board meeting. Public documents, including the proposed rules, meeting agenda and minutes, can be provided in various accessible formats.

For inclement weather: If the New Mexico state offices are placed on a two-hour delay to inclement weather, the rule hearing will be pushed back two hours from the noticed hearing time. If New Mexico state offices are closed due to inclement weather, the rule hearing will be rescheduled as soon as possible.

Statutory Authority: The rule changes are authorized by the Landscape Architects Board Act, Section 61-24B-1-A-through 61-24B-17 NMSA 1978, which provides explicit authority for the New Mexico Landscape Architects Board to protect public health and safety and adopt rules for the administration of the Act. The rulemaking and public rule hearing is governed by the State Rules Act, Sections 14-4-1 through 14-4-11 NMSA 1978, and the Default Procedural Rule for Rulemaking promulgated by the New Mexico Department of Justice, Parts 1.24.25 through 1.24.25.16 NMAC.

Purpose of the Proposed Rules: The proposed rule changes aim to update and modernize the licensure process by requiring online applications and removing outdated references to paper applications. Provide additional

language for failure to respond to Board requests. Change to add a \$10.00 administrative electronic license processing fee per year as well as an administrative returned check fee of \$35.00. More generally, the proposed rules are intended to provide greater clarity in existing regulatory and statutory requirements, ensure high levels of professionalism among licenses, and to generally satisfy the board's statutory obligation to promote, preserve, and protect the public health, safety and welfare.

Summary of Proposed Changes:

The Board summarizes its proposed changes to its administrative rules as follows: 16.44.8 NMAC - Fees. Wording changed from paper to online applications. Administrative Fee added for returned check and electronic license processing fee. 16.44.9 NMAC - Complaints - Wording added for failure to respond to Board requests and audits.

REGULATION AND LICENSING DEPARTMENT OPTOMETRY, BOARD OF

NOTICE OF PUBLIC RULE HEARING AND BOARD OF OPTOMETRY MEETING

The New Mexico Board of Optometry and the Regulation and Licensing Department will hold a rule hearing on Friday, December 19, 2025, at 9:00 a.m., immediately followed by a meeting of the board for adoption of the proposed rules listed below. Public participation is welcomed, and comments may be submitted in writing during the public comment period, or in person during the public rule hearing. The hearing and subsequent meeting will take place at the Regulation and Licensing Department, Toney Anaya Building, located at 2550 Cerrillos Road, Santa Fe, New Mexico 87505.

The hearing and subsequent Board of Optometry meeting may also be accessed virtually via Microsoft Teams.

Meeting Link: <https://teams.microsoft.com/meet/2612364332724?p=rRNLQsweJO221wScfl> or by Meeting ID: <https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>

Meeting ID: 261 236 433 272 4
Passcode: fH9TF7bm
or
Join by Phone: +1 505-312-4308
Phone conference ID: 205 427 871#

The purpose of the rule hearing is to consider the initiation of rulemaking for the following rules:

Rule 16.16.2.8 NMAC – APPLICATION PROCESSING FEE

Rule 16.16.2.23 NMAC – OTHER ADMINISTRATIVE FEES

Rule 16.16.13.8 NMAC – CONTINUING EDUCATION

Rule 16.16.22.8 NMAC – DISCIPLINARY PROCEEDINGS

On Tuesday, November 18, 2025, copies of the proposed rules may be obtained through the New Mexico Board of Optometry website at <https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/optometry/board-information/> or by contacting the Senior Manager, Dr. Arthur Culpepper at (505) 470-2298.

The New Mexico Board of Optometry and the Regulation and Licensing Department will begin accepting written public comment regarding the proposed rule changes beginning Tuesday, November 18, 2025, 9:00 a.m. and ending Friday, December 19, 2025, 9:00 a.m. Written public comment may be submitted either by email to optometry.bd@rld.nm.gov or by postal mail to the following address:

Attn: New Mexico Board of Optometry
P.O. Box 25101
Santa Fe, NM 87504

Written comments received during the public comment period (November

18, 2025 – December 19, 2025) will be posted to the website page linked above. Public comments will also be accepted during the rule hearing and may be submitted in writing or presented orally by those attending in-person. The members of the New Mexico Board of Optometry will not enter substantive discussion of public comments during the rule hearing but will consider and deliberate any public comment during the regular board meeting immediately following the conclusion of the public rule hearing.

The agenda for the New Mexico Board of Optometry regular meeting, which will begin immediately after the public rule hearing, will be available no less than 72 hours prior to the meeting, and available on the website above or by contacting the board Senior Manager, Dr. Arthur Culpepper at (505) 470-2298.

If you are an individual with a disability who needs a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or the regular board meeting, please contact the Senior Manager, Dr. Arthur Culpepper at (505) 470-2298 at least 7 days prior to the rules hearing and regular board meeting. Public documents, including the proposed rules, meeting agenda and minutes, can be provided in various accessible formats.

For inclement weather: If the New Mexico state offices are placed on a two-hour delay to inclement weather, the rule hearing will be pushed back two hours from the noticed hearing time. If New Mexico state offices are closed due to inclement weather, the rule hearing will be rescheduled as soon as possible.

Statutory Authority:

The proposed rule changes are authorized by the Optometry Act, Sections 61-2-5 NMSA 1978, which provides explicit authority for the board

to promulgate rules to protect public health and safety and carry out the provisions of the Act. The rulemaking and public rule hearing is governed by the State Rules Act, Sections 14-4-1 through 14-4-11 NMSA 1978, and the Default Procedural Rule for Rulemaking promulgated by the New Mexico Department of Justice, Parts 1.24.25.1 through 1.24.25.16 NMAC.

Purpose of Proposed Rules:

The proposed rule changes are intended to add an administrative fee for electronic processing to allow the board to pay for the ongoing maintenance and licensing of the NM-Plus system. More generally, the proposed rule changes are intended to provide greater clarity in existing regulatory and statutory requirements, ensure continued high levels of professionalism among licensees and certificate holders, and to generally satisfy the Board's statutory obligation to promote, preserve and protect the public health, safety and welfare.

Summary of Proposed Changes:

Rule 16.13.2.8 NMAC – Application Processing Fees

Changes to this rule will allow for a ten dollar (\$10) administrative fee for electronic processing per year to fund the ongoing maintenance and licensing of the NM-Plus system.

Rule 16.16.2.23 NMAC – Other Administrative Fees

Changes to this rule will allow for a thirty-five (\$35) returned check or returned electronic check processing fee for returned checks or electronic checks.

Rule 16.16.13.8 NMAC – Continuing Education

Changes to this rule will allow an individual who submits records or a sworn affidavit on their renewal application to demonstrate compliance with continuing education requirements but is found to be non-compliant during a random audit will be subject to fines and other penalties determined appropriate by the board.

Rule 16.16.22.8 NMAC – Disciplinary Proceedings
Changes to this rule will allow for an individual who submits records or a sworn affidavits to demonstrate compliance with information requested by investigators or representatives of the board within a ten (10) day business day time period.

REGULATION AND LICENSING DEPARTMENT SIGNED LANGUAGE INTERPRETIVE PRACTICES BOARD

NOTICE OF PUBLIC RULE HEARING AND BOARD MEETING

The New Mexico Signed Language Interpreting Practices Board and the Regulations and Licensing Department will hold a rule hearing on Tuesday, January 6, 2026, at 11:00 a.m., immediately followed by a meeting of the Signed Language Interpreting Practices Board for adoption of the proposed rules listed below. The hearing and subsequent board meeting will be held at the Regulation and Licensing Department, located at 5500 San Antonio Dr. NE., Albuquerque, New Mexico 87109.

The meeting will also be held via Microsoft Teams for those desiring to attend virtually.

Meeting Link: https://teams.microsoft.com/l/meetup-join/19%3ameeting_M2VjNmViMDAtMzVkOC00YWQ1LWFiYTYtMzUwODNmODVknWNl%40thread.v2/0?context=%7b%22Tid%22%3a%2204aa6bf4-d436-426f-bfa4-04b7a70e60ff%22%2c%22Oid%22%3a%22f2bc0bd3-22ab-403d-bd06-7bb3d078e5e1%22%7d

Or <https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>

Meeting ID: 214 609 745 429 5

Passcode: QH2tu3Fu

Dial in by phone

+1 505-312-4308,917686325# United States, Albuquerque

Phone conference ID: 917 686 325#

The purpose of the rule hearing is to consider the initiation of rulemaking for the following rules:

Rule 16.28.1 NMAC - General Provisions

Rule 16.28.2 NMAC - Licensure Requirements

Rule 16.28.3 NMAC - Requirements for Establishments

Rule 16.28.4 NMAC - Enforcement, Complaints and Disciplinary Action

Rule 16.28.6 NMAC - Fees

Rule 16.28.7 NMAC - Licensure for Military Service Members, Spouses and Veterans

On Friday, December 5, 2025, copies of the proposed rules may be obtained through the New Mexico Signed Language Interpreting Practices Board website at <https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/signed-language-interpreting-practices/board-information/signed-language-interpreting-practices-board-meetings/> or by contacting the Board Administrator, Emma Quintana at signlanguage@rld.nm.gov or (505) 476-4622.

The New Mexico Signed Language Interpreting Practices Board and Regulation and Licensing Department will begin accepting written public comment regarding the proposed rule changes on Friday, December 5, 2025, at 8:00 a.m. and ending Saturday, January 3, 2026, 8:00 a.m. Written comments may be submitted by email to signlanguage.board@rld.nm.gov or by postal mail to the following address:

New Mexico Regulation and Licensing Department
Attn: New Mexico Signed Language Interpreting Practices
P.O. Box 25101
Santa Fe, NM 87504

Written Comments received during the public comment period (December 5, 2025 - January 3, 2026) will be posted to the website page above. Public comments will also be accepted during the rule hearing and may be submitted in writing or presented orally by those attending in-person. The members of the New Mexico Signed Language Interpreting Practices Board will not enter substantive discussion of public comments during the rule hearing but will consider and deliberate any public comment during the regular board meeting immediately following the conclusion of the public rule hearing.

The agenda for the New Mexico Signed Language Interpreting Practices Board regular meeting, which will begin immediately after the public rule hearing, will be available no less than 72 hours prior to the meeting, and available on the website page above or by contacting the Board Administrator, Emma Quintana at signlanguage.board@rld.nm.gov or (505) 476-4622.

If you are an individual with a disability who needs a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or the regular board meeting, please contact the Board Administrator Emma Quintana at signlanguage.board@rld.nm.gov (505) 476-4622 at least 7 days prior to the rule hearing and regular board meeting. Public documents, including the proposed rules, meeting agenda and minutes, can be provided in various accessible formats.

For inclement weather: If New Mexico state offices are placed on a two-hour delay due to inclement weather, the rule hearing will be pushed back two hours from the noticed hearing time. If New

Mexico state offices are closed due to inclement weather, the rule hearing will be rescheduled as soon as possible.

Statutory Authority: The rule changes are authorized by the Signed Language Interpreting Practices Act (Act), Section 61-34-1 through 61-34-17 NMSA 1978, which provides explicit authority for the Signed Language Interpreting Practices Board to protect public health and safety and adopt rules for the administration Act. The rulemaking and public rule hearing is governed by the State Rules Act, Sections 14-4-1 through 14-4-11 NMSA 1978, and the Default Procedural Rule for Rulemaking promulgated by the New Mexico Department of Justice, Parts 1.24.25.1 through 1.24.25.16 NMAC.

Purpose of the Proposed Rules: The proposed rule changes are intended to update and expand definitions; modernize the licensure process by requiring online applications and remove outdated references to paper applications; and add a \$35.00 fee for returned checks, and a \$10.00 administrative electronic licensing fee per year. More generally, the proposed rules are intended to provide greater clarity in existing regulatory and statutory requirements, ensure continued high levels of professionalism among licensees and certificate holders, and to generally satisfy the Board's statutory obligation to promote, preserve and protect the public health, safety and welfare.

Summary of Proposed Changes:

16.28.1 NMAC - General Provisions. Clarify the definition of "quorum".

16.28.2 NMAC - Education and Continuing Education Requirements. Update language.

16.28.3 NMAC - Application and Licensure Requirements. Update language to reflect that applications are on an online licensing system.

16.28.4 NMAC - Complaint Procedures; Adjudicatory Proceedings. Shorten complaint response times, and allow immediate

license suspension for serious risk, while also explicitly stating that continuing education non-compliance is subject to discipline.

16.28.6 NMAC - Fees. Add two additional fees, first, a \$35.00 fee for returned checks, and the second fee is a \$10.00 administrative electronic licensing fee per year. Also introduce the standard for auditing continuing education requirements for license renewal.

16.28.7 NMAC - Update language to reflect that applications are on an online licensing system.

**End of Notices of
Rulemaking and
Proposed Rules**

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Adopted Rules

Effective Date and Validity of Rule Filings

Rules published in this issue of the New Mexico Register are effective on the publication date of this issue unless otherwise specified. No rule shall be valid or enforceable until it is filed with the records center and published in the New Mexico Register as provided in the State Rules Act. Unless a later date is otherwise provided by law, the effective date of the rule shall be the date of publication in the New Mexico Register. Section 14-4-5 NMSA 1978.

CULTURAL AFFAIRS
DEPARTMENT
HISTORIC PRESERVATION
DIVISION

On October 24, 2025, the Department of Cultural Affairs, Historic Preservation Division repealed 4.10.9 NMAC, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, filed December 16, 2007, and replaced it with 4.10.9 NMAC, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, effective January 1, 2026.

CULTURAL AFFAIRS
DEPARTMENT
HISTORIC PRESERVATION
DIVISION

TITLE 4 CULTURAL
RESOURCES
CHAPTER 10 CULTURAL
PROPERTIES AND HISTORIC
PRESERVATION
PART 9 CREDIT TO
STATE INCOME TAX FOR
APPROVED RESTORATION,

REHABILITATION, OR
PRESERVATION OF
REGISTERED CULTURAL
PROPERTIES

4.10.9.1 ISSUING
AGENCY: Department of cultural
affairs, historic preservation division.
[4.10.9.1 NMAC - Rp, 4.10.9.1
NMAC, 1/1/2026]

4.10.9.2 SCOPE:
Individuals or corporations that own
registered cultural properties may
receive a credit against personal
or corporate state of New Mexico

income tax liabilities according to the
procedures and criteria established in
this regulation. See also regulations
adopted under the taxation and
revenue department’s authority under
Section 9-11-6 NMSA 1978 (1994
Repl. Pam.) (Subsections A through
D of 3.3.13.10 NMAC).
[4.10.9.2 NMAC - Rp, 4.10.9.2
NMAC, 1/1/2026]

4.10.9.3 STATUTORY
AUTHORITY: This regulation is
created pursuant to the Income Tax
Act, NMSA 1978 Section 7-2-18.2.A
through 7-2-18.2.H, and Corporate
Income Tax Act, NMSA 1978 Section
7-2A-8.6.A through 7-2A-8.6.G,
which require the historic preservation
division to promulgate regulations for
implementation of the acts, as well as
the Cultural Properties Act, NMSA
1978 Section 18-6-8.D, which states
the state historic preservation officer
shall administer historic preservation
tax benefit programs.
[4.10.9.3 NMAC - Rp, 4.10.9.3
NMAC, 1/1/2026]

4.10.9.4 DURATION:
Permanent.
[4.10.9.4 NMAC - Rp, 4.10.9.4
NMAC, 1/1/2026]

4.10.9.5 EFFECTIVE
DATE: January 1, 2026, unless
a later date is cited at the end of a
section.
[4.10.9.5 NMAC - Rp, 4.10.9.5
NMAC, 1/1/2026]

4.10.9.6 OBJECTIVE:
The purpose of this regulation is
to provide objective guidance to
the committee and the division for
the lawful administration of state
income tax credits available for
eligible expenses for the restoration,
rehabilitation, or preservation of
properties listed in the register.

[4.10.9.6 NMAC - Rp, 4.10.9.6
NMAC, 1/1/2026]

4.10.9.7 DEFINITIONS:
A. “Committee”
means the cultural properties review
committee.
B. “Division” means
the historic preservation division of
the department of cultural affairs.
C. “Owner” means the
sole owner of a registered cultural
property. In the case of a joint or part
ownership, or partnership, owners
shall claim credit only in proportion
to their interest in the ownership or
partnership. The term “owner” shall
include the owner of a leasehold
interest in a registered cultural
property if the term of the lease
(determined without regard to renewal
periods) is at least five years.
D. “Integrity” means
the historic identity for which a
particular property is significant.
E. “Preservation”
means the act or process of applying
measures to sustain the existing form,
integrity, and material of a building,
structure, object, or landscape; or the
act or process of providing protective
maintenance or stabilization of
archaeological sites.
F. “Project” means a
planned restoration, rehabilitation, or
preservation of a registered cultural
property that entails a clearly defined
scope of work. A project may be
as simple as the restoration of a
single space, such as one room, or
element, such as a roof, or it may be
as complex as the rehabilitation of
a multi-story structure or group of
structures.
G. “Register” means
the state register of cultural properties.
H. “Registered
cultural property” means a cultural
property placed in the state register.
A registered property may be listed

individually or as significant or contributing within a district.

I. “Rehabilitation”
means the act or process of returning a property to a state of utility through repair or alteration that makes possible an efficient contemporary use while preserving those portions or features of the property that are significant to its historical, architectural, and cultural values.

J. “Restoration”
means the action or process of accurately recovering the form and details of a property and its setting as it appeared at a particular period of time by means of the removal of later work or the replacement of missing earlier work.

[4.10.9.7 NMAC - Rp, 4.10.9.7 NMAC, 1/1/2026]

4.10.9.8 PROPERTY ELIGIBILITY:

A. Registered cultural properties are eligible properties for the purpose of the state income tax credit program. Registered cultural properties include:

(1) all properties listed individually in the register; and

(2) all properties located within the boundaries of historic districts listed in the register and determined to be contributing to that district; structures without a clear designation or located in uninventoried districts shall be certified as contributing or non-contributing by the committee according to information supplied in a Part 1 application and the recommendations of the division.

B. A cultural property must be listed in the register by the time of Part 1 application review and approval by the committee.

[4.10.9.8 NMAC - Rp, 4.10.9.8 NMAC, 1/1/2026]

4.10.9.9 PROGRAM REQUIREMENTS: Program requirements include the following criteria and procedures:

A. All plans, specifications, descriptions, or research designs for a project for

which a state income tax credit is to be claimed shall be submitted to the committee in a Part 1 application for review at a regularly scheduled meeting prior to the commencement of work.

(1) The application shall be received by the division at least 30 calendar days prior to the committee meeting at which it shall be reviewed.

(2) The application shall describe all work that will affect the property, whether or not it is determined to be eligible for credit, during the project time frame. Photographs and detailed cost estimates shall be included.

(3) The division shall review the submitted application and supporting materials for completeness, accuracy, and conformance with program standards, program expense guidelines, and program eligibility requirements.

The division shall attempt to contact the applicant and, if necessary, conduct a site visit to remedy any inaccuracies or inadequacies before further review or processing of the application. The division may recommend to the committee that an application be conditionally approved, tabled, or denied if the application fails to conform with program standards, program expense guidelines, or program eligibility requirements, either upon initial receipt of the application or through failure to respond adequately to a request for information or correction of inaccuracies. The division shall forward all complete applications and recommendations to the committee for consideration at the next scheduled committee meeting.

B. The committee shall consider the eligibility of the property, review the application for conformance with the applicable standards and program expense guidelines, and take action on the application. Such action shall take the form of an approval, approval with conditions, tabling, or denial. The applicant shall be notified of the committee’s decision by the division within 14 calendar days of the committee’s meeting.

C. Project work may commence only upon notification of the committee’s approval.

(1) Projects for which work has begun prior to committee review and approval shall be disqualified.

(2) Projects must be completed within 24 months of the approval date.

(3) Alterations or additions to approved projects must be submitted to the committee in the form of an amendment application for review and action by the committee at a regularly scheduled meeting prior to the commencement of work. The amendment application is subject to the same program requirements as the Part 1 application. The approval of an amendment application does not reset or extend the 24-month window for project completion established with the original Part 1 application.

D. After project work has been completed, a Part 2 application shall be submitted for review and certification of approved restoration, preservation, or rehabilitation at a regularly scheduled meeting.

(1) The application shall be received by the division at least 30 calendar days prior to the committee’s meeting at which it will be reviewed and within 60 calendar days after the completion of the work, but in no event later than January 25 of the year following the taxable year in which the credit is claimed.

(2) All completed work shall be described and documented with photographs and financial documentation to include a summary sheet of expenditures, detailed invoices, receipts, canceled checks, credit card statements, or any other materials requested by the division or committee regarding expenses for which credit is sought.

(3) The division shall review the submitted application and supporting materials for completeness, accuracy, and conformance with program standards, program expense guidelines, and

program eligibility requirements. The division shall attempt to contact the applicant and, if necessary, conduct a site visit to remedy any inaccuracies or inadequacies before further review or processing of the application. The division may recommend to the committee that an application be conditionally approved, tabled, or denied if the application fails to conform with program standards, program expense guidelines, or program eligibility requirements, either upon initial receipt of the application or through failure to respond adequately to a request for information or correction of inaccuracies. The division shall forward all complete applications and recommendations to the committee for consideration at the next scheduled committee meeting.

E. The committee shall review the completed work for conformity with the work schedule, program standards, program expense guidelines, and any approval conditions, and take action on the application. Such action shall take the form of an approval, approval with conditions, tabling, or denial, and include the total creditable cost of an approved project.

[4.10.9.9 NMAC - Rp, 4.10.9.9 NMAC, 1/1/2026]

4.10.9.10 NOTIFICATION OF CREDIT:

Upon review and certification of a completed Part 2 application, the division shall notify the owner and the taxation and revenue department of the total creditable cost of the approved project. Notification to the owner shall occur within 14 calendar days after the committee meeting at which the project is reviewed.

[4.10.9.10 NMAC - Rp, 4.10.9.10 NMAC, 1/1/2026]

4.10.9.11 STANDARDS:

A. The committee shall review architectural applications for conformance with the secretary of interior's standards for rehabilitation (published at 36 CFR Part 67, reproduced below).

(1) A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.

(2) The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.

(3) Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.

(4) Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.

(5) Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.

(6) Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical or pictorial evidence.

(7) Chemical or physical treatments, such as sand-blasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

(8) Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.

(9) New additions, exterior alterations, or

related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale and architectural features to protect the historic integrity of the property and its environment.

(10) New additions and adjacent or related new construction shall be undertaken in such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

B. The committee shall review archaeological applications for conformance with the following standards for archaeological site preservation.

(1) The prehistoric or historic integrity of a property shall be preserved. The destruction of contributing features shall be avoided.

(2) If standing features on a site are deteriorating, repair and stabilization measures shall be undertaken with sensitivity to the character of the feature. If replacement of materials is necessary, the new shall match the old and appropriate documentation shall indicate restored areas.

(3) Erosion control measures shall be undertaken if features or artifacts of significant sites are disturbed by natural agents. These measures shall not detract from the character of the site and shall not harm significant features.

(4) Site fencing shall be undertaken if a significant site is suffering from human or animal caused disturbance. The location of fencing shall avoid significant features.

(5) Sign installation shall be undertaken if an owner wishes to protect a significant site from unauthorized excavation. Sign wording must be approved by the cultural properties review committee. Signs shall not be posted in areas which would disturb archaeological features.

(6)

Camouflaging a site with vegetation or soil shall be undertaken if an owner is concerned about vandalism. Appropriate documentation shall precede this activity.

(7)

Professional archaeologists shall be consulted when performing site preservation activities.

[4.10.9.11 NMAC - Rp, 4.10.9.11 NMAC, 1/1/2026]

4.10.9.12 PROJECT WORK ELIGIBILITY:

A. The committee shall not approve a project or any part of a project that contains any work item that does not conform to 4.10.9.9 NMAC or 4.10.9.11 NMAC.

B. Any restoration, preservation, or rehabilitation executed prior to the listing of the property on the register is not eligible for the income tax credit program.

C. The committee shall refer to the division's program expense guidelines, which are available on the division's website or upon request, to determine whether expenses for work are eligible for credit and approve project costs accordingly.

D. The expenses incurred for work on a registered cultural property's buildings or structures that are not certified as contributing shall not be eligible for credit.

E. Only the expenses incurred for work on the portions of an eligible property that date to the period of significance per the register nomination and, where unclear, according to the evaluation of the committee and the recommendations of the division shall be eligible for credit.

F. The expenses incurred for work not previously included and approved in a Part 1 application or amendment application shall not be eligible for credit.

G. The expenses incurred for work that is not eligible shall not be reflected in the committee-approved total creditable project cost.

[4.10.9.12 NMAC - Rp, 4.10.9.12 NMAC, 1/1/2026]

4.10.9.13 CESSATION OF TAX CREDIT:

In case of the removal of the property from the register by the committee because of unauthorized or improper alteration or preservation technique that destroys the significant qualities of the structure, or by reason of destruction or loss of the property, the division will inform the taxation and revenue department that no further credit may be claimed by that owner for that project.

[4.10.9.13 NMAC - Rp, 4.10.9.13 NMAC, 1/1/2026]

4.10.9.14 APPEALS: Any applicant whose application has been denied in its entirety by the committee shall have the right to appeal the decision. Any conditions attached to an approval cannot be appealed.

A. All requests for an appeal shall include a written statement of the applicant's reason for requesting an appeal and any additional information that the applicant believes will support the appeal.

B. Within 14 calendar days of receipt of a written request for a hearing, the division shall inform the applicant in writing of the next possible scheduled committee meeting at which the appeal will be heard. The notice of public hearing shall be published pursuant to Section 9-4A-6 NMSA 1978 of the Cultural Affairs Department Act.

(1) The chair of the committee shall convene the committee as the hearing panel.

(2) The chair of the committee or their designee shall serve as the chair of the hearing panel. Hearings will be conducted in accordance with the committee's rules of procedure.

(3) The division may provide testimony at the hearing. A written record of the proceedings shall be kept.

C. Decisions of the hearing panel shall be based on a simple majority vote of the members of the panel.

D. The division shall inform the applicant of the decision of the hearing panel in writing. Decisions of the hearing panel shall be final.

[4.10.9.14 NMAC - Rp, 4.10.9.14 NMAC, 1/1/2026]

HISTORY OF 4.10.9 NMAC:

Pre-NMAC History: The material in the part was derived from that previously filed with the commission of public records, state records center and archives under:

CPRC Rule 84-1, Regulations for Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, filed 11/7/84.

CPRC Rule 87-2, Regulations for Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, filed 3/26/87.

CPRC Rule 94-1 Regulations for Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, filed 1/21/94.

History of Repealed Material:

4.10.9 NMAC, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, filed on 12/16/2007, was repealed and replaced with 4.10.9 NMAC, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, effective 1/1/2026.

Other History: CPRC Rule 94-1 Regulations for Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties (filed 1/21/94) was renumbered, reformatted and replaced by 4 NMAC 10.9, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, effective 11/15/97. 4 NMAC 10.9, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties (filed

11/03/97) renumbered, reformatted and replaced by 4.10.9 NMAC, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, effective 1/1/08.

EDUCATIONAL RETIREMENT BOARD

This is an amendment to 2.82.5 NMAC, Sections 17 and 18, effective 11/18/2025.

2.82.5.17 RETURN TO WORK LESS THAN ~~[\$15,000]~~ \$25,000 PER YEAR:

A. A retired member may return to employment (includes "substitution") pursuant to Subsection H of Section 22-11-25.1 NMSA 1978 without affecting the retired member's retirement benefit provided that:

(1) the retired member has not rendered service to an LAU for at least 90 consecutive days after the date of retirement;

(2) prior to the date of retirement or within 90 days after the date of retirement, the retired member did not enter into a formal or informal agreement with a LAU or a contractor providing services to a LAU to return to employment;

(3) the retired member earns less than ~~[fifteen] twenty-five~~ thousand ~~[\$15,000]~~ (\$25,000) per fiscal year; and

(4) The retired member submits a return to work application and is approved by ERB prior to commencing employment.

B. If a retired member earns ~~[fifteen] twenty-five~~ thousand ~~[\$15,000]~~ (\$25,000) or more per fiscal year, the retired member becomes ineligible to receive retirement benefits and the retired member's retirement benefit shall be suspended for the duration of the employment and the retired member shall be returned to active status effective the first day of the month following the month in which the retired member has earnings in excess of the above limit. The retired member shall pay the educational

retirement fund a sum equal to all retirement benefits the retired member received while ineligible.

C. If suspended, before the member's monthly retirement benefits can resume, the suspended retired member must certify to ERB and provide documentation from their employer(s) verifying that they have terminated all LAU employment and must reapply for retirement. The member's retirement will commence as of the first day of the month following the date ERB has received the necessary documentation.

[2.82.5.17 NMAC - Rp, 2.82.5.17 NMAC, 07/01/2024; A, 11/18/2025]

2.82.5.18 RETURN TO WORK ~~[36] 60~~ MONTHS:

A. A retired member may return to employment pursuant to Subsection I of Section 22-11-25.1 NMSA 1978 without affecting the retired member's retirement benefit provided that:

(1) the retired member has not rendered service to a local administrative unit for at least 90 consecutive days after the date of retirement;

(2) the retired member returns to employment for a period of no more than ~~[36] 60~~ consecutive or nonconsecutive months; and

(3) the retired member submits a return to work application and is approved by ERB prior to commencing employment.

B. If a retired member returns to employment for more than ~~[36] 60~~ consecutive or nonconsecutive months pursuant to Subsection I of Section 22-11-25.1 NMSA 1978, the retired member becomes ineligible to receive retirement benefits and the retired member's retirement benefit shall be suspended for the period of employment which exceeds ~~[36] 60~~ consecutive or nonconsecutive months and the retired member shall be returned to active status effective the first day of the month following the month in which the retired member's employment exceeded ~~[36] 60~~ consecutive or nonconsecutive months. The retired member shall

pay the educational retirement fund a sum equal to all retirement payments the retired member received while ineligible.

C. If suspended, before the member's monthly retirement benefits can resume, the suspended retired member must certify to ERB and provide documentation from their employer(s) verifying that they have terminated all LAU employment and must reapply for retirement. The member's retirement will commence as of the first day of the month following the date ERB has received the necessary documentation.

[2.82.5.18 NMAC - Rp, 2.82.5.18 NMAC, 07/01/2024; A, 11/18/2025]

ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT ENERGY CONSERVATION AND MANAGEMENT DIVISION

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.

At its August 12, 2025, hearing, the Energy, Minerals and Natural Resources Department-Energy Conservation and Management Division has decided to repeal rule 3.4.19 NMAC – Certification for Tax Credit for Geothermal Ground-Coupled Heat Pumps, filed 09/15/2010, and replace it with 3.4.19 NMAC – Geothermal Ground-Coupled Heat Pump Corporate Income Tax Credit, effective 11/18/2025.

**ENERGY, MINERALS
AND NATURAL
RESOURCES
DEPARTMENT
ENERGY CONSERVATION
AND MANAGEMENT
DIVISION**

**TITLE 3 TAXATION
CHAPTER 3 PERSONAL
INCOME TAXES
PART 32 GEOTHERMAL
GROUND-COUPLED HEAT
PUMP PERSONAL INCOME TAX
CREDIT**

3.3.32.1 ISSUING

AGENCY: Energy, Minerals and Natural Resources Department, Energy, Conservation and Management Division.

[3.3.32.1 NMAC – Rp 3.3.32.1 NMAC, 11/18/2025]

3.3.32.2 SCOPE: 3.3.32

NMAC applies to the application and certification procedures for administration of the tax credit for geothermal ground-coupled heat pumps personal income tax credit.

[3.3.32.2 NMAC – Rp 3.3.32.2 NMAC, 11/18/2025]

3.3.32.3 STATUTORY

AUTHORITY: 3.3.32 NMAC is established under the authority of Section 7-2-18.24 NMSA 1978.

[3.3.32.3 NMAC – Rp 3.3.32.3 NMAC, 11/18/2025]

3.3.32.4 DURATION:

Permanent.

[3.3.32.4 NMAC – Rp 3.3.32.4 NMAC, 11/18/2025]

3.3.32.5 EFFECTIVE

DATE: November 18, 2025, unless a later date is cited at the end of a section.

[3.3.32.5 NMAC – Rp 3.3.32.5 NMAC, 11/18/2025]

3.3.32.6 OBJECTIVE:

3.3.32 NMAC's objective is to establish procedures for administering the certification program for the geothermal ground-coupled heat pump personal income tax credit.

[3.3.32.6 NMAC – Rp 3.3.32.6 NMAC, 11/18/2025]

3.3.32.7 DEFINITIONS:

A. "Accredited installer" means a state of New Mexico licensed Professional Engineer (P.E.) or a New Mexico licensed contractor who has at least one individual who has successfully completed the Ground-Source Heat Pump systems installation course provided by the international ground source heat pump association (IGSHPA).

B. "Annual aggregate" means the maximum annual aggregate amount of tax credits that may be certified in a calendar year available to individual and corporate taxpayers.

C. "Applicant" means an individual taxpayer(s) who purchased and installed an operating geothermal ground-coupled heat pump system in New Mexico and who has submitted an application to the department for a certificate of eligibility for a geothermal ground-coupled heat pump tax credit

D. "Application package" means a completed online application and supporting documents, as attachments, that an applicant submits to the division to apply for a certificate of eligibility for a geothermal ground-coupled heat pump tax credit.

E. "Certificate of eligibility" means the document, with a unique certification number, that specifies the amount and taxable year for an approved geothermal ground-coupled heat pump tax credit.

F. "Department" means the energy, minerals and natural resources department.

G. "Division" means the energy, minerals and natural resources department's energy conservation and management division.

H. "Geothermal ground-coupled heat pump" means a heating and refrigerating system that directly or indirectly utilizes available heat below the surface of the earth for distribution of heating and cooling or

domestic hot water and that has either a minimum coefficient of performance of three and four-tenths or an energy efficiency ratio of 16 or greater.

I. "Geothermal ground-coupled heat pump system" is a geothermal ground-coupled heat pump and its main component sections such as a ground loop system, heat pump unit, distribution system, control system, and auxiliary components.

J. "Tax credit" means the state geothermal ground-coupled heat pump personal income tax credit

K. "Taxpayer" means an individual subject to the tax imposed by the Income Tax Act Section 7-2-1 NMSA 1978.

L. "Taxpayer identification number" means the taxpayer's nine-digit social security number.

[3.3.32.7 NMAC – Rp 3.3.32.7 NMAC, 11/18/2025]

3.3.32.8 GENERAL PROVISIONS:

A. The state tax credit may be claimed for taxable years beginning on or after January 1, 2024, but before January 1, 2035.

B. A taxpayer who files an individual New Mexico income tax return for a taxable year beginning on or after January 1, 2024 and who purchases and installs after May 15, 2024, but before December 31, 2024, an operating geothermal ground-coupled heat pump in a residence, business or agricultural enterprise in New Mexico owned by that taxpayer may apply for, and the department may certify, a tax credit of up to thirty percent of the purchase and installation costs of the geothermal ground-coupled heat pump system.

C. The department will certify a geothermal ground-coupled heat pump income tax credit only for geothermal ground-coupled heat pumps that are installed by an accredited installer. The department will accept any of the following accreditations from IGSHPA:

(1)	Residential/Commercial Installation Tech
(2)	Residential /Lt. Commercial GHX Installer
(3)	Residential/Commercial Service Technician
(4)	GSHP Residential/Commercial System Design
(5)	Accredited Installer
(6)	Certified Residential Designer
(7)	Certified GeoExchange Designer
(8)	Certified Inspector

D. The geothermal ground-coupled heat pump shall meet the applicable requirements of the most current New Mexico building code, the New Mexico residential building code, the New Mexico electrical code, the New Mexico mechanical code and the New Mexico plumbing code; shall be installed under a construction permit and shall be inspected and passed by the code official having jurisdiction.

E. If multiple taxpayers own an interest in the property through a partnership or business association, each may claim a tax credit only in proportion to their ownership interest. The application must identify each taxpayer on proof of property ownership when applying for the credit.

F. The department will not certify a tax credit for which a taxpayer claims a 2021 sustainable building tax credit using that geothermal ground-coupled heat pump as a component of qualification for the rating system certification level used in determining eligibility for that credit.

G. If the heat pump was used to meet the energy reduction requirement under the 2021 sustainable building tax credit, energy conserving products, the applicant is ineligible to claim a state tax credit under this section.

[3.3.32.8 NMAC – Rp 3.3.32.8 NMAC, 11/18/2025]

3.3.32.9 TAX CREDIT ADMINISTRATION:

A. The purpose of the department's certification program is to evaluate and certify the eligibility of a geothermal ground-coupled heat pump system.

B. A taxpayer may apply for certification of a geothermal ground-coupled heat pump tax credit from the department in the manner prescribed by the division. The department will not accept paper applications or applications submitted by e-mail unless specifically authorized by the division.

C. To receive a geothermal ground-coupled heat pump tax credit certificate, a taxpayer shall apply to the department on forms and in the manner prescribed by the department within twelve months following the calendar year in which the system was installed.

D. An application package for a geothermal ground-coupled heat pump tax credit shall include a completed state tax credit electronic application and all required attachments.

E. The application package shall meet the requirements of 3.3.32 NMAC. If an application package fails to meet the requirement, the department may disapprove the application.

F. After the department has certified an application, applicants may not amend the certified application package for that geothermal ground-coupled heat pump system.

G. If the department determines that the taxpayer(s) meets the tax credit requirements, the department shall issue a certificate of eligibility to the taxpayer providing the amount of tax credit and the taxable year for which the credit may be claimed.

H. If an applicant has received a tax credit for a geothermal ground-coupled heat pump system under this part, the geothermal ground-coupled heat pump system may not be used to meet the requirements for other tax credits available under state law.

I. The date on which a geothermal ground-coupled heat pump system receives a passing inspection from the local building authority determines the fund year in which the system will be certified. This inspection date serves as official confirmation that the system complies with all applicable codes and standards and is thus complete and ready for service.
[3.3.32.9 NMAC -3.3.32.9 NMAC, 11/18/2025]

3.3.32.10 APPLICATION DATA:

A. The department will not accept paper applications or applications submitted by e-mail unless specifically authorized by the division.

B. To be considered complete, an application must include the state tax credit application form and all required attachments; partial applications will not be accepted.

C. If there are multiple owners of the property on which the geothermal ground-coupled heat pump system is installed that wish to apply for the credit, they must submit a joint application.

D. The application package must meet the requirements of 3.3.32 NMAC. If an application package fails to meet any requirement, the department may disapprove the application.

E. A complete application form shall include the following information:

(1) The applicant's name, mailing address, e-mail address, telephone number and the applicant's social security number.

(2) The address where the geothermal ground-coupled heat pump system is located.

(3) The geothermal ground-coupled heat pump system's type.

(4) The date the geothermal ground-coupled heat pump system received a passing inspection from the local building authority.

(5) The accredited installer's name, address,

email address, telephone number, license category.

(6)

Manufacturer's heat pump model, specifications, and efficiency ratings, including proof that the system has a minimum coefficient of performance of 3.4 or an energy efficiency ratio of 16 or greater.

(7) A

statement the applicant signed and dated, which may be a form of electronic signature if approved by the department, agreeing:

(a)

That all information provided in the application package is true and correct to the best of the applicant's knowledge.

(b)

Applicant has read the certification requirements contained in 3.3.32 NMAC.

(c)

Applicant acknowledges that there are annual aggregate tax credit limits in place for geothermal ground-coupled heat pump systems.

(d)

Applicant acknowledges that they have not claimed a 2021 Sustainable Building Tax Credit for using this same geothermal ground-coupled heat pump system as a component of qualification, or for the rating system certification level achieved.

(e)

Each geothermal ground-coupled heat pump income tax credit shall not exceed nine thousand dollars (\$9,000), per taxpayer, per taxable year.

(f)

Applicant agrees to make changes the department requires to the geothermal ground-coupled heat pump application package for compliance with 3.3.32 NMAC.

(g)

For the purposes of monitoring compliance with 3.3.32 NMAC, applicant agrees to allow the department or its authorized representative to inspect the geothermal ground-coupled heat pump system owned by the applicant that is submitted for certification, upon the department providing at least five days' notice to the applicant.

(h)

Applicant understands that the department must certify the geothermal ground-coupled heat pump system documents in the application package before the applicant becomes eligible for a state tax credit.

(i)

If, after the department has issued a certification, any of these requirements are found to be insufficient, the department may rescind the certification.

[3.3.32.10 NMAC - Rp 3.3.32.10 NMAC, 11/18/2025]

3.3.32.11 APPLICATION ATTACHMENTS:

A. An application for geothermal ground-coupled heat pump system shall contain the following information as attachments:

(1) A copy of

the property deed, mortgage statement, or property tax bill, or other documents showing the taxpayer's ownership or proportional ownership of the property where the ground-coupled heat pump system was installed.

(2) An

itemized invoice from the installer showing the cost of equipment and labor cost for the geothermal ground-coupled heat pump system installation. An itemized invoice is a detailed list of all goods and services provided in a transaction, on official vendor letterhead, clearly identifying contractor, business name and contact information, with a detailed itemized breakdown of labor costs, specifying the work performed and corresponding charges. Some costs are excluded as expenses and are listed in section 3.3.32.15 NMAC.

(3)

Manufacturer's documentation showing that the geothermal ground-coupled heat pump's model, specifications, and performance ratings meet the required standards.

(4) A copy

of the installer's certification from a nationally accredited ground-source heat pump certification program

(5) Final

inspection report or certification from a local building authority confirming

that the installation complies with applicable building codes and safety standards.

(6) The

geothermal ground-coupled heat pump system's design schematic and technical specifications.

B. The New Mexico

energy, minerals, and natural resources department may require additional information from applicants seeking the geothermal ground-coupled heat pump tax credit to verify eligibility. Applicants should be prepared to provide any necessary details to ensure compliance with program requirements.

[3.3.32.11 NMAC - Rp 3.3.32.11 NMAC, 11/18/2025]

3.3.32.12 APPLICATION REVIEW PROCESS:

A. The department shall consider completed applications in the order received.

B. The department

shall review the application package to calculate the state tax credit; check the accuracy of the applicant's documentation and determine whether the department shall certify the geothermal ground-coupled heat pump system. The department may disapprove an application that is incomplete, incorrect, or fails to meet the approval criteria.

C. If the department

finds that the application package meets the requirements of 3.3.32 NMAC, and a state tax credit is available, the department shall certify the applicant's geothermal ground-coupled heat pump income tax credit.

D. If applicable, the

department's disapproval notification will state the reasons why the department returned the application.

E. An applicant may

have the opportunity to resubmit the electronic application for a disapproved project, and application will be placed back at the beginning of the queue and reviewed as if it were a new application.

[3.3.32.12 NMAC - Rp 3.3.32.12 NMAC, 11/18/2025]

3.3.32.13 SAFETY, CODES AND STANDARDS:

A. Geothermal ground-coupled heat pump systems that the department may certify must comply with the latest adopted version of all applicable federal, state and local government statutes or ordinances, rules or regulations and codes and standards that are in effect at the time that the applicant installs the geothermal ground-coupled heat pump system.

B. Geothermal ground-coupled heat pump systems that the department may certify must comply with all applicable utility company or heating fuel vendor requirements, if the system is served by a utility company or heating fuel vendor.

C. Geothermal ground-coupled heat pump systems that the department may certify shall Meet the design, permitting and installation provisions of the New Mexico Plumbing Code (14.8.2 NMAC), the New Mexico Mechanical Codes (14.9.2 - 5 NMAC), the New Mexico General Construction Building Codes (14.7.2 - 8 NMAC) and any amendments to these codes adopted by a political subdivision that has validly exercised its planning and permitting authority under Sections 3-17-6 and 3-18-6 NMSA 1978. [3.3.32.13 NMAC - Rp 3.3.32.11, 11/18/2025]

3.3.32.14 SYSTEM APPLICATIONS AND LISTS OF ELIGIBLE COMPONENTS:

A. Geothermal ground-coupled heat pump systems that the department may certify shall meet the following requirements:

(1) Be made of new equipment, components and materials.

(2) Be a complete system that collects and distributes geothermal energy to the residence, business or agricultural enterprise in New Mexico that it serves.

(3) Have a minimum coefficient of performance of three and four-tenths or an energy efficiency ratio of 16 or greater.

(4) To be eligible for the geothermal ground-coupled heat pump income tax credit as an upgrade or expansion of an existing system, the project must include the installation of a new heat pump that functions as an active component of the expanded system. To be eligible, the newly installed heat pump must be integrated into the operational infrastructure of the system, contributing directly to its heating and cooling performance.

B. Geothermal ground-coupled heat pump systems or their portions that the department shall not certify are as follows:

(1) A system or portion of a system that would be present if the geothermal ground-coupled heat pump system was not installed.

(2) A system that is not connected to a structure or foundation or is not permanently located in New Mexico.

(3) A system not serving a permanent end use energy load or

(4) A system or portion of a system that replaces a system or portion of a system the department has certified in any previous application for any tax credit.

C. System components and installation processes that the department may include in the cost calculation and certify include:

(1) above-ground fluid coolers;

(2) air handlers;

(3) all materials and costs associated with vertical well drilling and horizontal trenching including well casing and tubing;

(4) borehole grout;

(5) boreholes backfill sand or other medium;

(6) buffer tanks;

(7) chill water tanks;

(8) collectors;

(9) compressors;

(10) compressor gas;

(11) controllers;

(12) desuperheaters;

(13) evaporators;

(14) expansion metering devices;

(15) expansion tanks;

(16) expansion valves;

(17) fans;

(18) flow center circulators;

(19) heat exchange refrigerant;

(20) heat exchangers;

(21) hot water tanks;

(22) initial refrigerant;

(23) manifolds;

(24) pumps;

(25) refrigerant compressors;

(26) refrigerant reversing valves;

(27) reverse return headers;

(28) storage tanks;

(29) supply headers;

(30) the system or components directly performing geothermal heating, geothermal air heating, geothermal process heating, geothermal cooling or combinations of geothermal these;

(31) thermal conductivity testing;

(32) thermal expansion valve or "txv";

(33) thermostats;

(34) three-way valves;

(35) tubing;

(36) tubing connections and fittings;

(37) tubing u-bend connections;

(38) turnarounds, and

(39) valves.
[3.3.32.14 NMAC - Rp 3.3.32.12 NMAC, 11/18/2025]

3.3.32.15 CALCULATING THE GEOTHERMAL GROUND-COUPLED HEAT PUMP SYSTEM COST:

A. The state tax credit shall be based on the equipment, materials, and labor costs of a geothermal ground-coupled heat pump system that the department has certified.

B. The department shall certify only those equipment, materials and labor costs of a geothermal ground-coupled heat pump system that are documented in writing. Self-installed systems may be eligible for these costs, except that self-installers may not claim their own labor but may claim labor they hire and must meet all requirements.

C. The cost of a geothermal ground-coupled heat pump system the department certifies shall be the net cost of acquiring the system and shall not include the following:

(1) expenses, including but not limited to:

(a) adjacent structure modification costs;

(b) contractor or inspector travel, mileage, or overnight hotel stays;

(c) costs of structural, surface protection and other building elements that would be included in construction if a geothermal ground-coupled heat pump system were not installed;

(d) financing costs or loan interest;

(e) land costs or property taxes;

(f) legal and court costs;

(g) marketing, promotional or advertising costs;

(h) membership fees;

(i) mortgage, lease or rental costs of the property;

(j) non-descriptive miscellaneous/other items;

(k) repair, operating, or maintenance costs;

(l) research fees or patent search fees;

(m) system resale costs;

(n) system visual barrier costs;

(o) unpaid labor or the applicant's labor;

(p) unpaid equipment or materials;

(q) vegetation maintenance costs;

(r) warranty or extended warranty costs;

(2) income, including:

(a) payments the accredited installer or other parties provide that reduce the system cost, including rebates, discounts and refunds, with the exception of federal, state and local government and utility company incentives;

(b) services, benefits or material goods the accredited installer or other parties provide by the same or separate contract, whether written or verbal; and

(c) other financial incentives provided for geothermal ground-coupled heat pump system installation.

D. The division shall make the final determination of the net cost that the department certifies is eligible for tax credit.
[3.3.32.15 NMAC – Rp, 3.3.32.13 NMAC, 11/18/2025]

3.3.32.16 CALCULATING TAX CREDIT:

A. A geothermal ground-coupled heat pump tax credit the department has certified shall not exceed:

(1) Up to thirty percent of the purchase and installation costs of the system, and

(2) Nine

thousand dollars (\$9,000) per taxpayer, per taxable year

B. The taxation and revenue department will make the final determination of the amount of state tax credit.

C. The maximum annual aggregate of credits that may be certified in a calendar year by the department is four million dollars (\$4,000,000). Applications for certification received after this limitation has been met in a calendar year will not be approved.
[3.3.32.16 NMAC - N, 11/18/2025]

3.3.32.17 CLAIMING THE STATE TAX CREDIT:

A. After EMNRD issues a certificate of eligibility to an applicant a certificate of eligibility holder may then submit a claim for the state geothermal ground-coupled heat pump tax credit with the taxation and revenue department.

B. To claim the tax credit, a taxpayer shall submit to the taxation and revenue department a claim, which shall consist of the certificate of eligibility the department issued to the taxpayer, a completed claim forms the taxation and revenue department has approved and any other information the taxation and revenue department requires

C. That portion of a geothermal ground-coupled heat pump income tax credit that exceeds a taxpayer's tax liability in the taxable year in which the credit is claimed may be refunded to the taxpayer.
[3.3.32.17 NMAC - Rp, 3.3.32.14 NMAC, 11/18/2025]

3.3.32.18 INSPECTION OF GEOTHERMAL GROUND-COUPLED HEAT PUMP

For the purposes of monitoring compliance with 3.3.32 NMAC, the department or its authorized representative shall have the authority to inspect the geothermal ground-coupled heat pump system owned by an applicant who has submitted an application for certification, upon the department providing at least five days' notice to the applicant.
[3.3.32.18 NMAC - N, 11/18/2025]

HISTORY OF 3.3.32 NMAC:

Pre-NMAC History: None.

History of Repealed Material:

3.3.32 NMAC, Certification for Tax Credit for Geothermal Ground-Coupled Heat Pumps, filed 9/15/2010, was repealed and replaced by 3.3.32 NMAC, Geothermal Ground-Coupled Heat Pump Personal Income Tax Credit effective 11/18/2025.

**ENERGY, MINERALS
AND NATURAL
RESOURCES
DEPARTMENT
ENERGY CONSERVATION
AND MANAGEMENT
DIVISION**

**TITLE 3 TAXATION
CHAPTER 4 CORPORATE
INCOME TAXES
PART 19 GEOTHERMAL
GROUND-COUPLED
HEAT PUMP
CORPORATE INCOME
TAX CREDIT**

3.4.19.1 ISSUING

AGENCY: Energy, Minerals and Natural Resources Department, Energy, Conservation and Management Division.

[3.4.19.1 NMAC - Rp 3.4.19.1 NMAC, 11/18/2025]

3.4.19.2 SCOPE: 3.4.19

NMAC applies to the application and certification procedures for administration of the tax credit for geothermal ground-coupled heat pump corporate income tax credit. [3.4.19.2 NMAC - Rp 3.4.19.2 NMAC, 11/18/2025]

3.4.19.3 STATUTORY

AUTHORITY: 3.4.19 NMAC is established under the authority of Section 7-2A-24 NMSA 1978. [3.4.19.3 NMAC - Rp 3.4.19.3 NMAC 11/18/2025]

3.4.19.4 DURATION:

Permanent.

[3.4.19.4 NMAC - Rp 3.4.19.4 NMAC, 11/18/2025]

3.4.19.5 EFFECTIVE DATE:

November 18, 2025, unless a later date is cited at the end of a section. [3.4.19.5 NMAC - Rp 3.4.19.5 NMAC, 11/18/2025]

3.4.19.6 OBJECTIVE:

3.4.19 NMAC's objective is to establish procedures for administering the certification program for the geothermal ground-coupled heat pump corporate income tax credit. [3.4.19.6 NMAC - Rp 3.4.19.6 NMAC, 11/18/2025]

3.4.19.7 DEFINITIONS:

A. "Accredited installer" means a state of New Mexico licensed Professional Engineer (P.E.) or a New Mexico licensed contractor who has at least one individual who has successfully completed the Ground-Source Heat Pump systems installation course provided by the international ground source heat pump association (IGSHPA).

B. "Annual aggregate" means the maximum annual aggregate amount of tax credits that may be certified in a calendar year available to individual and corporate taxpayers.

C. "Applicant" means an individual taxpayer(s) who purchased and installed an operating geothermal ground-coupled heat pump system in New Mexico and who has submitted an application to the department for a certificate of eligibility for a geothermal ground-coupled heat pump tax credit

D. "Application package" means a completed online application and supporting documents, as attachments, that an applicant submits to the division to apply for a certificate of eligibility for a geothermal ground-coupled heat pump tax credit.

E. "Certificate of eligibility" means the document, with a unique certification number, that specifies the amount and taxable year for an approved geothermal ground-coupled heat pump tax credit.

F. "Department" means the energy, minerals and natural resources department.

G. "Division" means the energy, minerals and natural resources department's energy conservation and management division.

H. "Employers identification number" means a federal tax ID number for businesses, tax-exempt organizations and other entities.

I. "Geothermal ground-coupled heat pump" means a heating and refrigerating system that directly or indirectly utilizes available heat below the surface of the earth for distribution of heating and cooling or domestic hot water and that has either a minimum coefficient of performance of three and four-tenths or an energy efficiency ratio of sixteen or greater.

J. "Geothermal ground-coupled heat pump system" is a geothermal ground-coupled heat pump and its main component sections such as a ground loop system, heat pump unit, distribution system, control system, and auxiliary components.

K. "Tax credit" means the state geothermal ground-coupled heat pump corporate income tax credit

L. "Taxpayer" means an individual subject to the tax imposed by the Income Tax Act Section 7-2-1 NMSA 1978. [3.4.19.7 NMAC - Rp 3.4.19.7, 11/18/2025]

3.4.19.8 GENERAL PROVISIONS:

A. The state tax credit may be claimed for taxable years beginning on or after January 1, 2024, but before January 1, 2035.

B. A taxpayer who files an New Mexico corporate income tax return for a taxable year beginning on or after January 1, 2024 and who purchases and installs after May 15, 2024, but before December 31, 2034, an operating geothermal ground-coupled heat pump in a residence, business or agricultural enterprise in New Mexico owned by that taxpayer may apply for, and the department may certify, a tax credit of up to thirty percent of the

purchase and installation costs of the geothermal ground-coupled heat pump system.

C. The department will certify a geothermal ground-coupled heat pump income tax credit only for geothermal ground-coupled heat pumps that are installed by an accredited installer. The department will accept any of the following accreditations from IGSHPA:

(1)

Residential/Commercial Installation Tech

(2) Residential

/Lt. Commercial GHX Installer

(3)

Residential/Commercial Service Technician

(4) GSHP

Residential/Commercial System Design

(5) Accredited

Installer

(6) Certified

Residential Designer

(7) Certified

GeoExchange Designer

(8) Certified

Inspector

D. The geothermal ground-coupled heat pump shall meet the applicable requirements of the most current New Mexico building code, the New Mexico residential building code, the New Mexico electrical code, the New Mexico mechanical code and the New Mexico plumbing code; shall be installed under a construction permit and shall be inspected and passed by the code official having jurisdiction.

E. If multiple taxpayers own an interest in the property through a partnership or business association, each may claim a tax credit only in proportion to their ownership interest. The application must identify each taxpayer on proof of property ownership when applying for the credit.

F. The department will not certify a tax credit for which a taxpayer claims a 2021 sustainable building tax credit using that geothermal ground-coupled heat pump as a component of qualification for the rating system certification

level used in determining eligibility for that credit.

G. If the heat pump was used to meet the energy reduction requirement under the 2021 sustainable building tax credit, energy conserving products, the applicant is ineligible to claim a state tax credit under this section.

[3.4.19.8 NMAC - Rp 3.4.19.8, 11/18/2025]

3.4.19.9 TAX CREDIT ADMINISTRATION:

A. The purpose of the department's certification program is to evaluate and certify the eligibility of a geothermal ground-coupled heat pump system.

B. A taxpayer may apply for certification of a geothermal ground-coupled heat pump tax credit from the department in the manner prescribed by the division. The department will not accept paper applications or applications submitted by e-mail unless specifically authorized by the division.

C. To receive a geothermal ground-coupled heat pump tax credit certificate, a taxpayer shall apply to the department on forms and in the manner prescribed by the department within twelve months following the calendar year in which the system was installed.

D. An application package for a geothermal ground-coupled heat pump tax credit shall include a completed state tax credit electronic application and all required attachments.

E. The application package shall meet the requirements of 3.4.19 NMAC. If an application package fails to meet the requirement, the department may disapprove the application.

F. After the department has certified an application, applicants may not amend the certified application package for that geothermal ground-coupled heat pump system.

G. If the department determines that the taxpayer(s) meets the tax credit requirements, the department shall issue a

certificate of eligibility to the taxpayer providing the amount of tax credit and the taxable year for which the credit may be claimed.

H. If an applicant has received a tax credit for a geothermal ground-coupled heat pump system under this part, the geothermal ground-coupled heat pump system may not be used to meet the requirements for other tax credits available under state law.

I. The date on which a geothermal ground-coupled heat pump system receives a passing inspection from the local building authority determines the fund year in which the system will be certified. This inspection date serves as official confirmation that the system complies with all applicable codes and standards and is thus complete and ready for service.

[3.4.19.9 NMAC – Rp 3.4.19.9, 11/18/2025]

3.4.19.10 APPLICATION DATA:

A. The department will not accept paper applications or applications submitted by e-mail unless specifically authorized by the division.

B. To be considered complete, an application must include the state tax credit application form and all required attachments; partial applications will not be accepted.

C. If there are multiple owners of the property on which the geothermal ground-coupled heat pump system is installed that wish to apply for the credit, they must submit a joint application.

D. The application package must meet the requirements of 3.4.19 NMAC. If an application package fails to meet any requirement, the department may disapprove the application.

E. A complete application form shall include the following information:

(1) The applicant's name, mailing address, e-mail address, telephone number and the applicant's employer identification number.

(2) The address where the geothermal ground-coupled heat pump system is located.

(3) The geothermal ground-coupled heat pump system's type.

(4) The date the geothermal ground-coupled heat pump system received a passing inspection from the local building authority.

(5) The accredited installer's name, address, email address, telephone number, license.

(6) Manufacturer's heat pump model, specifications, and efficiency ratings, including proof that the system has a minimum coefficient of performance of 3.4 or an energy efficiency ratio of 16 or greater.

(7) A statement the applicant signed and dated, which may be a form of electronic signature if approved by the department, agreeing:

(a) That all information provided in the application package is true and correct to the best of the applicant's knowledge.

(b) Applicant has read the certification requirements contained in 3.4.19 NMAC.

(c) Applicant acknowledges that there are annual aggregate tax credit limits in place for geothermal ground-coupled heat pump systems.

(d) Applicant acknowledges that they have not claimed a 2021 Sustainable Building Tax Credit for using this same geothermal ground-coupled heat pump system as a component of qualification or for the rating system certification level achieved.

(e) Each geothermal ground-coupled heat pump income tax credit shall not exceed nine thousand dollars (\$9,000), per taxpayer, per taxable year.

(f) Applicant agrees to make changes the department requires to the geothermal ground-coupled heat pump application

package for compliance with 3.4.19 NMAC.

(g) For the purposes of monitoring compliance with 3.4.19 NMAC, applicant agrees to allow the department or its authorized representative to inspect the geothermal ground-coupled heat pump system owned by the applicant that is submitted for certification, upon the department providing at least five days' notice to the applicant.

(h) Applicant understands that the department must certify the geothermal ground-coupled heat pump system documents in the application package before the applicant becomes eligible for a state tax credit.

(i) If, after the department has issued a certification, any of these requirements are found to be insufficient, the department may rescind the certification.
[3.4.19.10 NMAC - Rp 3.4.19.10, 11/18/2025]

3.4.19.11 APPLICATION ATTACHMENTS:

A. An application for geothermal ground-coupled heat pump system shall contain the following information as attachments:

(1) A copy of the property deed, mortgage statement, or property tax bill, or other documents showing the taxpayer's ownership or proportional ownership of the property where the ground-coupled heat pump system was installed.

(2) An itemized invoice from the installer showing the cost of equipment and labor cost for the geothermal ground-coupled heat pump system installation. An itemized invoice is a detailed list of all goods and services provided in a transaction on official vendor letterhead clearly identifying contractor, business name and contact information, with a detailed itemized breakdown of labor costs, specifying the work performed and corresponding charges. Some costs are excluded as expenses as detailed in section 3.4.19.15 NMAC.

(3) Manufacturer's documentation showing that the geothermal ground-coupled heat pump's model, specifications, and performance ratings meet the required standards.

(4) A copy of the installer's certification from a nationally accredited ground-source heat pump certification program.

(5) Final inspection report or certification from a local building authority confirming that the installation complies with applicable building codes and safety standards.

(6) The geothermal ground-coupled heat pump system's design schematic and technical specifications.

B. The New Mexico energy, minerals, and natural resources department may require additional information from applicants seeking the geothermal ground-coupled heat pump tax credit to verify eligibility. Applicants should be prepared to provide any necessary details to ensure compliance with program requirements.
[3.4.19.11 NMAC - Rp 3.4.19.11, 11/18/2025]

3.4.19.12 APPLICATION REVIEW PROCESS:

A. The department shall consider completed applications in the order received.

B. The department shall review the application package to calculate the state tax credit; check the accuracy of the applicant's documentation and determine whether the department shall certify the geothermal ground-coupled heat pump system. The department may disapprove an application that is incomplete, incorrect, or fails to meet the approval criteria.

C. If the department finds that the application package meets the requirements of 3.4.19 NMAC, and a state tax credit is available, the department shall certify the applicant's geothermal ground-coupled heat pump income tax credit.

D. If applicable, the department's disapproval notification will state the reasons why the department returned the application.

E. An applicant may have the opportunity to resubmit the electronic application for a disapproved project, and application will be placed back at the beginning of the queue and reviewed as if it were a new application.
[3.4.19.12 NMAC - Rp 3.4.19.12, 11/18/2025]

3.4.19.13 SAFETY, CODES AND STANDARDS:

A. Geothermal ground-coupled heat pump systems that the department may certify must comply with the latest adopted version of all applicable federal, state and local government statutes or ordinances, rules or regulations and codes and standards that are in effect at the time that the applicant installs the geothermal ground-coupled heat pump system.

B. Geothermal ground-coupled heat pump systems that the department may certify must comply with all applicable utility company or heating fuel vendor requirements, if the system is served by a utility company or heating fuel vendor. coupled heat pump.

C. Geothermal ground-coupled heat pump systems that the department may certify must meet the design, permitting and installation provisions of the New Mexico Plumbing Code (14.8.2 NMAC), the New Mexico Mechanical Codes (14.9.2 - 5 NMAC), the New Mexico General Construction Building Codes (14.7.2 - 8 NMAC) and any amendments to these codes adopted by a political subdivision that has validly exercised its planning and permitting authority under Sections 3-17-6 and 3-18-6 NMSA 1978.
[3.4.19.13 NMAC - Rp 3.4.19.11, 11/18/2025]

3.4.19.14 SYSTEM APPLICATIONS AND LISTS OF ELIGIBLE COMPONENTS:

A. Geothermal ground-coupled heat pump systems that the department may certify shall meet the following requirements:

(1) Be made of new equipment, components and materials.

(2) Be a complete system that collects and distributes geothermal energy to the residence, business or agricultural enterprise in New Mexico that it serves.

(3) Have a minimum coefficient of performance of three and four-tenths or an energy efficiency ratio of 16 or greater.

(4) To be eligible for the geothermal ground-coupled heat pump income tax credit as an upgrade or expansion of an existing system, the project must include the installation of a new heat pump that functions as an active component of the expanded system. To be eligible, the newly installed heat pump must be integrated into the operational infrastructure of the system, contributing directly to its heating and cooling performance.

B. Geothermal ground-coupled heat pump systems or their portions that the department shall not certify are as follows:

(1) A system or portion of a system that would be present if the geothermal ground-coupled heat pump system was not installed.

(2) A system that is not connected to a structure or foundation or is not permanently located in New Mexico.

(3) A system not serving a permanent end use energy load or

(4) A system or portion of a system that replaces a system or portion of a system the department has certified in any previous application for any tax credit.

C. System components and installation processes that the department may include in the cost calculation and certify include:

(1) above-ground fluid coolers;

(2) air handlers;

(3) all materials and costs associated with vertical well drilling and horizontal trenching including well casing and tubing;

(4) borehole grout;

(5) boreholes backfill sand or other medium;

(6) buffer tanks;

(7) chill water tanks;

(8) collectors;

(9) compressors;

(10) compressor gas;

(11) controllers;

(12) desuperheaters;

(13) evaporators;

(14) expansion metering devices;

(15) expansion tanks;

(16) expansion valves;

(17) fans;

(18) flow center circulators;

(19) heat exchange refrigerant;

(20) heat exchangers;

(21) hot water tanks;

(22) initial refrigerant;

(23) manifolds;

(24) pumps;

(25) refrigerant compressors;

(26) refrigerant reversing valves;

(27) reverse return headers;

(28) storage tanks;

(29) supply headers;

(30) the system or components directly performing geothermal heating, geothermal air heating, geothermal process heating,

geothermal cooling or combinations of geothermal these;
 (31) thermal conductivity testing;
 (32) thermal expansion valve or “txv”;
 (33) thermostats;
 (34) three-way valves;
 (35) tubing;
 (36) tubing connections and fittings;
 (37) tubing u-bend connections;
 (38) turnarounds, and
 (39) valves.
 [3.4.19.14 NMAC - Rp 3.4.19.12 NMAC, 11/18/2025]

3.4.19.15 CALCULATING THE GEOTHERMAL GROUND-COUPLED HEAT PUMP SYSTEM COST:

A. The state tax credit shall be based on the equipment, materials, and labor costs of a geothermal ground-coupled heat pump system that the department has certified.

B. The department shall certify only those equipment, materials and labor costs of a geothermal ground-coupled heat pump system that are documented in writing.

C. The cost of a geothermal ground-coupled heat pump system the department certifies shall be the net cost of acquiring the system and shall not include the following:

- (1) expenses, including but not limited to:
 - (a) adjacent structure modification costs;
 - (b) contractor or inspector travel, mileage, or overnight hotel stays;
 - (c) costs of structural, surface protection and other building elements that would be included in construction if a geothermal ground-coupled heat pump system were not installed;
 - (d) financing costs or loan interest;

- (e) land costs or property taxes;
- (f) legal and court costs;
- (g) marketing, promotional or advertising costs;
- (h) membership fees;
- (i) mortgage, lease or rental costs of the property;
- (j) non-descriptive miscellaneous/other items;
- (k) repair, operating, or maintenance costs;
- (l) research fees or patent search fees;
- (m) system resale costs;
- (n) system visual barrier costs;
- (o) unpaid labor or the applicant’s labor;
- (p) unpaid equipment or materials;
- (q) vegetation maintenance costs;
- (r) warranty or extended warranty costs;
- (2) income, including:
 - (a) payments the accredited installer or other parties provide that reduce the system cost, including rebates, discounts and refunds, with the exception of federal, state and local government and utility company incentives;
 - (b) services, benefits or material goods the accredited installer or other parties provide by the same or separate contract, whether written or verbal; and
 - (c) other financial incentives provided for geothermal ground-coupled heat pump system installation.
- D.** The division shall make the final determination of the net cost that the department certifies is eligible for tax credit.
 [3.4.19.15 NMAC – Rp, 3.4.19.13 NMAC, 11/18/2025]

3.4.19.16 CALCULATING TAX CREDIT:

A. A geothermal ground-coupled heat pump tax credit the department has certified shall not exceed:

- (1) Up to thirty percent of the purchase and installation costs of the system, and
- (2) Nine thousand dollars (\$9,000) per taxpayer, per taxable year.

B. The taxation and revenue department will make the final determination of the amount of state tax credit.

C. The maximum annual aggregate of credits that may be certified in a calendar year by the department is four million dollars (\$4,000,000). Applications for certification received after this limitation has been met in a calendar year will not be approved.

[3.4.19.16 NMAC – N, 11/18/2025]

3.4.19.17 CLAIMING THE STATE TAX CREDIT:

A. After EMNRD issues a certificate of eligibility to an applicant a certificate of eligibility holder may then submit a claim for the state geothermal ground-coupled heat pump tax credit with the taxation and revenue department.

B. To claim the tax credit, a taxpayer shall submit to the taxation and revenue department a claim, which shall consist of the certificate of eligibility the department issued to the taxpayer, a completed claim forms the taxation and revenue department has approved and any other information the taxation and revenue department requires

C. That portion of a geothermal ground-coupled heat pump income tax credit that exceeds a taxpayer's tax liability in the taxable year in which the credit is claimed may be refunded to the taxpayer.

[3.4.19.17 NMAC - Rp, 3.4.19.14 NMAC 11/18/2025]

3.4.19.18 INSPECTION OF GEOTHERMAL GROUND-COUPLED HEAT PUMP:

For the purposes of monitoring

compliance with 3.4.19 NMAC, the department or its authorized representative shall have the authority to inspect the geothermal ground-coupled heat pump system owned by an applicant who has submitted an application for certification, upon the department providing at least five days' notice to the applicant.
[3.4.19.18 NMAC - N, 11/18/2025]

HISTORY OF 3.4.19 NMAC:
Pre-NMAC History: None.

History of Repealed Material:
3.4.19 NMAC, Certification for Tax Credit for Geothermal Ground-Coupled Heat Pumps, filed 9/15/2010 was repealed and replaced by 3.4.19 NMAC, Geothermal Ground-Coupled Heat Pump Corporate Income Tax Credit, effective 11/18/2025.

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.1 NMAC, Section 17, effective 11/18/2025.

16.27.1.17 LICENSEE CHANGE INFORMATION: All name changes and address changes must be submitted to the board in writing or by e-mail or by amendment request on your online portal.
[16.27.1.17 NMAC - Rp, 16.27.1.17 NMAC, 11/30/2021; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.3 NMAC, Sections 8, 11 and 12, effective 11/18/2025.

16.27.3.8 APPLICATIONS FOR LICENSURE BY EXAMINATION:

A. All applicants for licensure by examination must submit the following documentation to the board:

(1) a completed application, attested by the applicant;

(2) an application fee of \$75;

(3) an official transcript in their original and sealed envelope, uploaded directly into the online application, or electronically sent directly to the board's e-mail address from each institution where the applicant completed an appropriate degree for the license type sought;

(4) if required, a statement from each supervisor on a form provided by the board verifying the applicant's supervised experience and setting forth the nature and extent of each supervision; the forms must be ~~[submitted in a sealed envelope to the board office,]~~ uploaded directly into the online application, or electronically sent directly to the board's email address from the applicant or the supervisor;

(5) other documentation required in 16.27.4 NMAC through 16.27.8 NMAC, and 16.27.18 NMAC through 16.27.23 NMAC, to document supervision, any additional training or coursework, work experience and client contact hours.

B. Applications will be valid for a period not to exceed 12 months from the date it is received online at the board's office. An applicant wishing to re-apply after 12 months must submit a new application, including the application fee and all documentation.

C. Applicants who are deemed ineligible because of experience or educational deficiencies may request licensure at a lower level. This request from the applicant shall be in writing and include a \$25 application re-review fee as provided for in 16.27.17 NMAC.

[16.27.3.8 NMAC - Rp, 16.27.3.8 NMAC, 11/30/2021; A, 1/18/2023; A, 7/30/2024; A, 11/18/2025]

16.27.3.11 RETIREMENT STATUS:

A. A licensee may place their license into retirement status by notifying the board in writing before the expiration of their current New Mexico license.

B. A retired license may be restored to active status within five years of being placed into retirement status by notifying the board in writing.

C. Reinstatement of a retired license will be granted upon receipt of the reinstatement ~~[application]~~ request sent via email to the board with ~~[the renewal and reinstatement fees, and]~~ proof of the required continuing education courses. The board will notify the licensee with instructions to pay the required fees.

[16.27.3.11 NMAC - Rp, 16.27.3.11 NMAC, 11/30/2021; A, 11/18/2025]

16.27.3.12 INACTIVE STATUS:

A. A licensee may request inactive status by requesting the change in the online portal before the expiration of the active or retirement status of the license.

B. An inactive license must be renewed every two years and pay the requisite fee. No continuing education courses are required while the license remains inactive.

C. To be restored to active status, the licensee shall ~~[complete the renewal application]~~ submit an email request to the board and comply with current continuing education requirements pursuant to 16.27.16.8 NMAC. The board will notify the licensee with instructions to pay the required fee.

[16.27.3.12 NMAC - Rp, 16.27.3.12 NMAC, 11/30/2021; A, 7/30/2024; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.4 NMAC, Section 11, effective 11/18/2025.

**16.27.4.11
DOCUMENTATION REQUIRED
FOR LICENSURE BY
EXAMINATION:**

A. A completed application as specified in 16.27.3.8 NMAC.

B. Proof of education and experience requirements:

(1) The applicant is required to upload or submit an official transcript [~~in a sealed envelope~~] from each institution contributing to the applicant's master or doctoral degree, a total of no less than 48 graduate semester hours or 72 quarter graduate hours which includes the required clinical core curriculum. Applicants who have just graduated with an appropriate degree field, and whose degrees have not yet been conferred by their university, may submit the following documentation in while awaiting official transcripts to become available:

(a)

A verification letter from a university official verifying

(i)

their degree program;

(ii)

that all courses have been completed and they have earned passing grades;

(iii)

their degrees will be conferred by the university; and

(b)

A receipt verifying that they have ordered their transcripts to be sent to the board office once their degree is conferred.

(2)

A statement from each supervisor [~~in a sealed envelope~~] on a form provided by the board (attachment B) verifying the applicant's supervised experience and setting forth the nature and extent of such supervision must be submitted with the application. The statement shall verify that the applicant's performance was in accordance with adequate counseling and therapy standards of practice. If a supervisor's statement is not

available, the applicant may submit documentation explaining why the supervisor's statement is not available and sworn affidavits from other individuals verifying that supervision took place and describing the nature and the extent of the supervision.

(3)

Documentation of 3,000 hours of postgraduate direct clinical client contact and 100 hours of appropriate face to face postgraduate supervision.

(4)

Attachment E, listing only specific graduate coursework. The board may request syllabi as needed to clarify course content.

(5)

If submitting hours obtained in another jurisdiction, documentation of the applicant's licensure, registration or certification status must be submitted on attachment form A which must be sent directly to the board by the jurisdiction in which the applicant is licensed, certified or registered.

[16.27.4.11 NMAC - Rp, 16.27.4.11 NMAC, 11/30/2021; A, 1/18/2023; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.6 NMAC, Sections 10 and 11, effective 11/18/2025.

16.27.6.10 EXAMINATION:

Applicants must demonstrate professional competency by passing the examination for marital and family therapy [(PES)] (PTS).

[16.27.6.10 NMAC - Rp 16 NMAC 27.5.9, 6/15/2001; A, 2/10/2006; A, 11/18/2025]

**16.27.6.11
DOCUMENTATION REQUIRED
FOR LICENSURE BY
EXAMINATION:**

A. A completed application as specified in 16.27.3.8 NMAC.

B. Proof of education and experience requirements:

(1) the

applicant is required to upload or submit an official transcript [~~in a sealed envelope~~] from each institution contributing to the applicant's master or doctoral degree; the transcript must be submitted with the application; applicants educated in foreign institutions who are unable to submit certified official transcripts shall submit a statement explaining why such transcripts are not available and shall submit certified copies of the degree certificates granted, information on the curricula offered, and any other documentation requested by the board. Applicants who have just graduated with an appropriate degree field, and whose degrees have not yet been conferred by their university, may submit the following documentation in while awaiting official transcripts to become available:

(a)

A verification letter from a university official verifying

(i)

their degree program;

(ii)

that all courses have been completed and they have earned passing grades;

(iii)

their degrees will be conferred by the university; and

(b)

A receipt verifying that they have ordered their transcripts to be sent to the board office once their degree is conferred;

(2)

a statement from each supervisor [~~in a sealed envelope~~] on a form provided by the board (attachment B) verifying the applicant's supervised experience and setting forth the nature and extent of such supervision must be submitted with the application; the statement shall verify that the applicant's performance was in accordance with adequate counseling and therapy standards of practice; if a supervisor's statement is not available, the applicant may submit documentation explaining why the supervisor's statement is not available and sworn

affidavits from other individuals verifying that supervision took place and describing the nature and the extent of the supervision;

(3)

documentation of 1,000 hours of postgraduate direct client contact hours in marriage and family therapy and 200 hours of appropriate postgraduate supervision in marriage and family therapy;

(4) if an

applicant has been previously licensed, registered or certified in another state, territory or foreign nation, documentation of the applicant's licensure, registration or certification status shall be submitted on form A of the application; [16.27.6.11 NMAC - Rp 16 NMAC 27.5.10, 6/15/2001; A, 7/1/2004; A, 2/10/2006; A, 11/30/2021; A, 1/18/2023; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.7 NMAC, Section 13, effective 11/18/2025.

**16.27.7.13
DOCUMENTATION REQUIRED
FOR LICENSURE BY
EXAMINATION:**

A. A completed application as specified in 16.27.3.8 NMAC.

B. Proof of education and experience:

(1) The applicant is required to upload or submit an official transcript [~~in a sealed envelope~~] from each institution contributing to the applicant's master or doctoral degree a total of no less than 48 semester hours or 72 quarter hours which includes the required clinical core curriculum. Applicants who have just graduated with an appropriate degree field, and whose degrees have not yet been conferred by their university, may submit the following documentation in while

awaiting official transcripts to become available:

(a)

A verification letter from a university official verifying

(i)

their degree program;

(ii)

that all courses have been completed and they have earned passing grades;

(iii)

their degrees will be conferred by the university; and

(b)

A receipt verifying that they have ordered their transcripts to be sent to the board office once their degree is conferred.

(2) A

statement from each supervisor [~~in a sealed envelope~~] on a form provided by the board (attachment B) verifying the applicant's supervised experience and setting forth the nature and extent of such supervision must be submitted with the application; the statement shall verify that the applicant's performance was in accordance with adequate counseling and therapy standards of practice; if a supervisor's statement is not available, the applicant may submit documentation explaining why the supervisor's statement is not available and sworn affidavits from other individuals verifying that supervision took place and describing the nature and the extent of the supervision.

(3)

Documentation of 3000 client contact hours and 100 hours of appropriate face-to-face supervision.

(4)

Attachment F, listing only specific graduate coursework. The board may request syllabi as needed to clarify course content.

(5)

Documentation of the applicant's licensure, registration or certification status must be submitted on application attachment form A, which must be sent directly to the board by the jurisdiction in which the applicant is licensed, certified, or registered.

(6)

Application fee of \$75.00 as provided

for in 16.27.17 NMAC.

[16.27.7.13 NMAC - Rp, 16.27.7.13 NMAC, 11/30/2021; A, 1/18/2023; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.9 NMAC, Sections 9, 10 and 11, effective 11/18/2025.

**16.27.9.9 LICENSED MENTAL
HEALTH COUNSELOR
[~~(MENTAL HEALTH SPECIALTY-
OR ART THERAPY SPECIALTY)~~]:**

A. LMHC is intended as a transition between the required degree and the completion of supervised training required for licensure as a professional clinical mental health counselor or a professional art therapist. All work must be performed under appropriate clinical supervision. Applicants must assure that their education and experience are appropriate for the level of licensure they will seek upon completion of supervised training. There is no maximum time limit as a licensed mental health counselor, but all work at this level must be done under clinical supervision.

B. Qualifications for entry level licensure by examination. An applicant for licensure by examination as an entry-level mental health counselor (LMHC) must possess the following qualifications:

(1) be at least

21 years of age;

(2) applicant

must sign a statement provided in the application indicating the applicant has read the code of ethics and agrees to be bound and governed by the code of ethics;

(3) holds

a masters or doctoral degree in a counseling or counseling related field with no less than 48 graduate hours or 72 quarter hours in the core curriculum and nine practicum hours; and

(4) have arranged for appropriate clinical supervision, as required by their licensure track.
[16.27.9.9 NMAC - Rp 16 NMAC 27.8.8, 6/15/2001; A, 7/1/2004; A, 2/10/2006; A, 11/30/2021; A, 1/18/2023; A, 11/18/2025]

16.27.9.10 DOCUMENTATION REQUIRED FOR LICENSURE BY EXAMINATION:

A. A completed application as specified in 16.27.3.8 NMAC.

B. The applicant is required to upload or submit an official transcript [~~in a sealed envelope~~] from each institution contributing to the applicant's master or doctoral degree. The transcript must be submitted with the application. Applicants educated in foreign institutions who are unable to submit certified official transcripts shall submit a statement explaining why such transcripts are not available and shall submit certified copies of the degree certificates granted, information on the curricula offered, and any other documentation requested by the board.

C. A statement from each supervisor [~~in a sealed envelope~~] on a form provided by the board (attachment C) verifying the applicant's has arranged for appropriate supervision supervised experience and setting forth the nature and extent of such supervision must be submitted with the application.

D. Applicant with the mental health specialty must complete attachment E and art therapy specialty must complete attachment F.

E. Application fee of \$75.00.
[16.27.9.10 NMAC - Rp 16 NMAC 27.8.9, 6/15/2001; A, 7/1/2004; A, 2/10/2006; A, 1/18/2023; A, 11/18/2025]

16.27.9.11 EXAMINATION: Applicants must demonstrate professional competency by passing the national counselors exam (NCE) [~~or (NCC) and art therapy specialty must demonstrate professional~~

~~competency by passing the art therapy credentialing board (ATCB) exam.]~~
[16.27.9.11 NMAC - Rp 16 NMAC 27.8.10, 6/15/2001; A, 7/1/2004; A, 2/10/2006; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.11 NMAC, Section 9, effective 11/18/2025.

16.27.11.9 APPLICANTS FOR LICENSURE: An alcohol and drug abuse counselor (LADAC) must possess the following qualifications and provide the required documentation with the application.

A. Age requirement:
Be at least 21 years of age.

B. Applicant must sign a statement provided in the application indicating the applicant has read the code of ethics and agrees to be bound and governed by the code of ethics.

C. Applicant must demonstrate professional competency by passing the national certification examination for addiction counselors (NCAC level 1).

D. Education requirements

(1) Holds an associate degree in counseling, counseling related field or a substance abuse related field from an accredited institution. The board may approve, on a case-by-case basis, applicants whose education is not in a counseling or substance abuse related field. One semester credit hour is equal to 15 clock hours of education. Qualifying education shall include 276 clock hours in the following areas:

(a)	90
hours in the field of alcohol abuse	
(b)	90
hours in the field of drug abuse	
(c)	90
hours in the field of counseling	
(d)	
six hours that pertain specifically to	

alcohol and drug counseling ethics training.

(2) Holds a baccalaureate degree in counseling, a counseling related field or a substance abuse related field from an accredited institution. The board may approve, on a case-by-case basis, applicants whose education is not in a counseling or substance abuse related field. One semester credit hour is equal to 15 clock hours of education. Qualifying education shall include 276 clock hours in the following areas:

(a)	90
hours in the field of alcohol abuse	
(b)	90
hours in the field of drug abuse	
(c)	90
hours in the field of counseling	
(d)	
six hours that pertain specifically to alcohol and drug counseling ethics training, (must be acquired two years prior to submission of an application).	

(3) Holds a masters or doctoral degree in counseling, a counseling related field or a substance abuse related field from an accredited institution. The board may approve, on a case-by-case basis, applicants whose education is not in a counseling or substance abuse related field. One semester credit hour is equal to 15 clock hours of education. Qualifying education shall include 276 clock hours in the following areas:

(a)	90
hours in the field of alcohol abuse	
(b)	90
hours in the field of drug abuse	
(c)	90
hours in the field of counseling	
(d)	
six hours that pertain specifically to alcohol and drug counseling ethics training, (must be acquired two years prior to submission of an application).	

E. Experience requirements.

(1) associate degree requires a minimum of three years and 3,000 client contact hours under appropriate supervision of experience in the practice of alcohol and drug abuse counseling and 200 hours of appropriate supervision; or

(2) a baccalaureate degree requires a minimum of two years and 2,000 client contact hours under appropriate supervision of experience in the practice of alcohol and drug abuse counseling and 100 hours of appropriate supervision; or

(3) a masters or doctoral degree requires a minimum of one year and 1,000 client contact hours under appropriate supervision of experience in the practice of alcohol and drug abuse counseling and 50 hours of appropriate supervision.

F. Documentation required for licensure:

(1) a completed application as specified in 16.27.3.8 NMAC, and

(2) proof of completed education and experience requirements:

(a) the applicant is required to upload or submit an official transcript [~~in a sealed envelope~~] from each institution contributing to the applicant's associate, baccalaureate, or masters degree; the official transcript must be submitted with the application; applicants educated in foreign institutions who are unable to submit certified official transcripts shall submit a statement explaining why such transcripts are not available and shall submit certified copies of the degree certificates granted, information on the curricula offered, and any other documentation requested by the board, and

(b) documentation of required drug, alcohol, counseling and ethics training (attachment D) shall include:

(i) transcripts from the college or university, and

(ii) the date, course title, course description, number of hours attended and certificate of attendance, and

(c) a statement from each supervisor [~~in a sealed envelope~~] on a form provided by the board (attachment B) verifying the applicant's supervised

experience and setting forth the nature and extent of such supervision must be submitted with the application; the statement shall verify that the applicant's performance was in accordance with adequate counseling standards of alcohol and drug practice; if a supervisor's statement is not available, the applicant may submit documentation explaining why the supervisor's statement is not available and sworn affidavits from other individuals verifying that supervision took place and describing the nature and the extent of supervision, and

(3) applicant must sign a statement provided in the application indicating the applicant has read the code of ethics and agrees to be bound and governed by the code of ethics, and

(4) verification of the applicant's licensure, registration, or certification status must be submitted on attachment form A, which must be sent directly to the board by the jurisdiction in which the applicant is licensed, certified or registered.

[16.27.11.9 NMAC - Rp, 16.27.11.9 NMAC, 11/30/2021; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT COUNSELING AND THERAPY PRACTICE BOARD

This is an amendment to 16.27.13 NMAC, Section 9, effective 11/18/2025

16.27.13.9 APPLICANTS FOR LICENSURE: A substance abuse associate (LSAA) must possess the following qualifications and provide the required documentation with the application.

A. Age requirement:
Be at least 21 years of age.

B. Applicant must sign a statement provided in the application indicating the applicant has read the code of ethics and agrees to be bound and governed by the code of ethics.

C. Supervisory requirements: Applicant must have arranged for appropriate supervision, including an experience plan.

D. Holds at minimum an associate degree in counseling, counseling related field, or a substance abuse related field from an accredited institution and has a total of 90 clock hours of education and training in the areas of substance abuse counseling. The board may approve, on a case-by-case basis, applicants whose education is not in counseling, a counseling related field, or a substance abuse related field.

E. Documentation required for licensure:

(1) a completed application as specified in 16.27.3.8 NMAC, and

(2) proof of completed education requirements: the applicant is required to upload or submit an official transcript [~~in a sealed envelope~~] from each institution contributing to their associate, baccalaureate, masters or doctoral degree; the transcript [~~must~~] may be sent directly to the board office from the institution and may be submitted electronically; and

(3) verification on attachment D of 90 clock hours of education and training in substance abuse, and

(4) verification on attachment C that an appropriate supervisor has been obtained and an experience plan has been established and a signed statement is provided by the supervisor indicating the associate shall only participate in alcohol and drug abuse counseling sessions.

[16.27.13.9 NMAC - Rp 16 NMAC 27.27.8, 6/15/2001; A, 7/1/2004; A, 2/10/2006; A, 11/19/2007; A, 11/30/2021; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT COUNSELING AND THERAPY PRACTICE BOARD

This is an amendment to 16.27.14 NMAC, Section 8, effective 11/18/2025.

16.27.14.8 TEMPORARY LICENSES: Temporary mental health counselor licenses (LMHC) and associate marriage and family therapist licenses (LAMFT) shall be granted as follows:

A. Will be granted to individuals meeting all educational requirements for the license sought. The temporary license is intended to permit the licensee time to meet examination requirements for the license. The temporary license shall not be valid for more than [60 days after the results of the next examination become available] one year and cannot be renewed. [(The temporary license must be returned to the board office)]. Individuals practicing under a temporary license shall not provide supervision.

B. A temporary license will be granted for a period not to exceed [six months] one year or for a period of time necessary for the board to ensure that the applicant has met licensure requirements as set out in that act.

C. [Effective July 1, 2006, the] The board will grant a temporary license and exam approval letter if the applicant has met the educational requirements for licensure in the given field being sought. If the applicant fails the required exam, the board [shall schedule the applicant to re-take the examination and] shall re-issue another exam approval letter. The temporary license may be extended upon the following conditions:

(1) After one year, the license may be extended upon the receipt of an extension request and a letter from the licensee's supervisor detailing the plans to prepare the temporary license holder for the exam.

(2) After two years, the license may be extended upon the receipt of an extension request, proof of enrollment in an exam preparation class specific to the requisite exam, and a letter from the licensee's supervisor detailing the plans to prepare the temporary license holder for the exam.

D. The licensee may

not practice when the temporary license expires. [a second temporary license. If the applicant fails the second exam, the board may re-issue a third temporary license. The board shall not issue more than three temporary licenses.] Should the applicant [fail the required examination three times,] not pass the required exam within the three year temporary license period, the board office shall not issue another temporary license for that [application for licensing.] license type. The board office may however, issue further exam approval letters if the applicant pays the requisite fee.

E. Upon passing the requisite examination, the applicant holding the temporary LMHC or LAMFT license so that the applicant may continue to practice under supervision and acquire the requisite clinical hours and supervision for the independent license (LPCC, LMFT, LPAT, or LADAC).

[D. — The time and hours acquired under a temporary license shall not expire or become null and void upon a gap in licensure as long as the hours were obtained within the five years preceding the issuance of the LMHC or LAMFT license.]

E. — Upon the expiration of a temporary license, the individual must refrain from practicing until another temporary license or the full license is issued to them.]

[16.27.14.8 NMAC – Rp, 16 NMAC 27.15.8, 6/15/2001; A, 7/1/2004; A, 2/10/2006; A, 1/15/2007; A, 11/30/2021; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT COUNSELING AND THERAPY PRACTICE BOARD

This is an amendment to 16.27.15 NMAC, Section 14, effective 11/18/2025.

16.27.15.14 REPEATED EXAMINATIONS:

A. [Qualified applicants who fail to obtain the minimum required passing score for an exam must surrender their temporary license immediately.] An applicant may [reapply] request an extension for [a] their temporary license and is eligible to sit for the next exam without incurring further application fees; however, applicant is responsible for all new exam related fees. Applicants must pay the examination fee for each scheduled examination.

B. Applicants who cannot sit for the examinations due to circumstances beyond their control shall submit a written request to the board at least 30 days prior to the scheduled examination explaining the extenuating circumstances. Extenuating circumstances include illness, death in immediate family, military service, or other severe circumstances which do not allow an applicant to attend the scheduled examination. Applicant must provide documentation of extenuating circumstances.

C. Applicants who fail to sit for scheduled examinations without prior notification or fail to register for the exam during their approval period must submit a new application, including the application fee, and all documentation. [16.27.15.14 NMAC - Rp 16 NMAC 27.12.14, 6/15/2001; A, 7/1/2004; A, 11/30/2021; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT COUNSELING AND THERAPY PRACTICE BOARD

This is an amendment to 16.27.16 NMAC, Sections 10 and 11, effective 11/18/2025.

16.27.16.10 DOCUMENTATION OF PARTICIPATION: The licensee shall be responsible for submitting proof of attendance of all continuing education hours at the time of license renewal. All continuing education hours must be documented at the time

the license is renewed. The board reserves the right to require additional documentation of participation. [The board will notify the licensee of approval or disapproval of continuing education hours within 30 days after receiving documentation. The board shall notify licensees within 60 days after submission of the application for renewal if any continuing education units are not approved by the board. The licensee shall have 30 days from the board's notice of disapproval to obtain additional continuing education units in compliance with board standards].

[16.27.16.10 NMAC - Rp, 16.27.16.10 NMAC, 11/30/2021; A, 11/18/2025]

16.27.16.11 FAILURE TO MEET CONTINUING EDUCATION REQUIREMENTS:

The board will refuse to renew the licensee's license in accordance with the Uniform Licensing Act, Sections 61-1-1 through 61-1-31 NMSA 1978. [If continuing education units requirements are not completed within the licensing period and by the expiration date, the licensee or registrant will be considered expired and will refrain from practicing. Individuals unable to meet continuing education requirements due to circumstances beyond their control must submit a written request for a waiver 60 days prior to their renewal date. Extenuating circumstances include illness, death in immediate family, military service, or other severe circumstances, which do not allow an applicant to meet continuing education requirements. The applicant may request a one-time extension approved by the board and shall pay an additional non-refundable \$300.00 fee. The board will review each request on a case-by-case basis.]

A. The licensee should maintain a file of their continuing education course documentation for up to four years.

B. Continuing education outside the CE cycle date will not be accepted.

C. If all continuing education requirements are not met by

the expiration date of the license or granted extension date, the licensee shall be subject to disciplinary action:

(1) renewing licensees will be randomly selected for audit; then board may audit continuing education records at any time before the next scheduled license renewal or when deemed appropriate by the board;

(2) the licensee will be notified by email when selected for audit and will be given a deadline to submit the continuing education proof of completion;

(3) failure to respond to request by the board may be subject to a fine and other penalties determined appropriate by the board;

(4) the board may, at its discretion, accept a sworn affidavit of evidence of certificate or license holder compliance with continuing education requirements in support of renewal applications in lieu of documented evidence of such.

D. An individual who submits records or a sworn affidavit on their renewal application to demonstrate compliance with continuing education requirements but is found to be non-compliant during a random audit will be subject to fines and other penalties determined appropriate by the board.

[16.27.16.11 NMAC - Rp, 16.27.16.11 NMAC, 11/30/2021; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT COUNSELING AND THERAPY PRACTICE BOARD

This is an amendment to 16.27.17 NMAC, Sections 9, 14 and 16, effective 11/18/2025.

16.27.17.9 INITIAL LICENSE FEE: Individuals accepted for licensure shall pay [an] the initial or prorated licensure fee. This fee is based on the biennial cost of the license and must be paid in full

before a license can be issued and is non-refundable.

A. Fee for initial licensure as a mental health counselor and associate marriage and family therapist is \$75. This fee must be paid in full before a license can be issued and is non-refundable.

B. Fee for initial licensure as a professional mental health counselor is \$150. This fee must be paid in full before a license can be issued and is non-refundable.

C. Fee for initial licensure as a clinical mental health counselor, a marriage and family therapist or an art therapist is \$220. This fee must be paid in full before a license can be issued and is non-refundable.

D. Fee for initial licensure as an alcohol and drug abuse counselor, alcohol abuse counselor, drug abuse counselor is \$150. This fee must be paid in full before a license can be issued and is non-refundable.

E. Fee for initial licensure as a substance abuse associate is \$75. This fee must be paid in full before a license can be issued and is non-refundable.

F. Fee for initial licensure as a CEU Provider is \$100. This fee must be paid in full before a license can be issued and is non-refundable.

[16.27.17.9 NMAC - Rp, 16.27.17.9 NMAC, 7/30/2024; A, 11/18/2025]

16.27.17.14 LATE FEE: Any renewal application, with the exception of CEU providers, including fee, not [postmarked] received by the license expiration date is considered expired. Renewal after the expiration date, but during the 30-day period, is subject to a late fee of \$100.00 which is non-refundable. CEU provider renewals received after the expiration date, but during the 30-day period, is subject to a late fee of \$150.00 which is non-refundable. [16.27.17.14 NMAC - Rp, 16.27.17.14 NMAC, 7/30/2024; A, 11/18/2025]

16.27.17.16 ADMINISTRATIVE FEES: The board will charge the following administrative fees, which are non-refundable:

- A. \$10.00 for file copies.
 - B. \$10.00 for written license verification.
 - C. \$300.00 for electronic list of New Mexico licensed counselors and therapists.
 - D. ~~[\$25.00]~~ 35.00 charge for returned checks.
 - E. \$100.00 for pre-approved continuing education provider number.
 - F. \$25.00 administrative NCE, NCMHCE, marriage and family therapist, art therapist, and NCAC examinations fees.
 - G. \$25.00 (twenty-five dollars) per CEU credit hour fee for CEU credit hours incorrectly issued by the CEU provider.
- [16.27.17.16 NMAC - Rp, 16.27.17.16 NMAC, 7/30/2024; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.18 NMAC to add Section 24, effective 11/18/2025.

16.27.18.24 ETHICAL USE OF AI IN COUNSELING AND THERAPY PRACTICE: Counselors and therapists must ensure that the use of Artificial Intelligence (AI) in their practice (for note taking, treatment planning, diagnosing, supervision etc.) aligns with ethical standards and prioritizes client/supervisee well-being, confidentiality, and informed consent. The following rules must be adhered to when incorporating AI tools into counseling and therapy practices.

A. Informed consent: Clients must be informed about the use of AI in their treatment, including

the type of AI tools being used, their purpose, and any potential risks or limitations. Clients must provide informed consent before AI tools are employed in their treatment.

B. Confidentiality and privacy: AI tools must comply with all relevant privacy laws and regulations (e.g., HIPAA). Practitioners are responsible for ensuring that AI systems protect client data, maintain confidentiality, and prevent unauthorized access or misuse of sensitive information.

C. Competence and training: Practitioners must receive adequate training on the use of AI tools and maintain competence in their application. This includes understanding how the AI operates, interpreting its outputs correctly, and recognizing its limitations.

D. Transparency: AI tools should be used in a manner that is transparent to clients. Practitioners must explain how AI contributes to the therapy process and be prepared to discuss any AI-generated insights or recommendations with clients.

E. Human oversight: AI must augment, not replace, the therapist's judgment. Practitioners must maintain human oversight over the therapeutic process, ensuring that decisions and interventions are ultimately made by the therapist based on professional judgment and client-specific factors.

F. Bias and fairness: Practitioners must be aware of and address potential biases in AI algorithms. Efforts should be made to ensure that AI tools used in practice are free from bias and do not contribute to discriminatory practices.

G. Accuracy and reliability: AI tools must be used only if they are proven to be accurate and reliable for the intended purpose. Practitioners should regularly review and assess the performance of AI tools to ensure they remain appropriate for use in therapy.

H. Client/Supervisee autonomy: The use of AI must respect and support client/supervisee autonomy. Clients must be given

the option to opt-out of the use of AI assistance without any negative impact on the quality of care provided.

I. Continuous monitoring: Practitioners should continuously monitor and evaluate the impact of AI on therapy outcomes. Any adverse effects or ethical concerns arising from the use of AI should be addressed promptly.

J. Regulatory compliance: The use of AI in counseling and therapy must comply with all relevant legal and regulatory standards. Practitioners should stay informed about evolving regulations and best practices related to AI in mental health care, including the needs related to liability insurance. [16.27.18.24 NMAC - N, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
COUNSELING AND THERAPY
PRACTICE BOARD**

This is an amendment to 16.27.19 NMAC, Section 10, effective 11/18/2025.

16.27.19.10 APPLICATION FOR SUPERVISOR DESIGNATION REQUIREMENTS:

A. All applicants must submit the following documentation to the board:

(1) a completed application, signed by the applicant

~~[(2) a 2" x 2" photograph of the applicant taken within the preceding six months, affixed to the application;]~~

~~[(3)] (2)~~ an application fee of \$75 as provided in Part 17;

~~[(4)] (3)~~ submit evidence of completing the following:

(a) three continuing education unit hours in counseling or therapy supervision, and

(b) six continuing education unit hours

pertaining to ethics in supervision in addition to the ethics continuing education unit hours required for license renewal; or

(c)

evidence of holding a current supervision credential through the applicable national professional association;

[(5)] (4) a copy of a

current New Mexico license as one of the following credentials:

(a)

licensed professional clinical counselor;

(b)

licensed marriage and family therapist;

(c)

licensed professional art therapist;

(d)

licensed alcohol and drug abuse counselor;

(e)

licensed clinical social worker;

(f)

licensed independent social worker;

(g)

licensed psychiatrist; or

(h)

licensed psychologist

[E.] B. Supervisor

certification will be valid for a period not to exceed 24 months.

All certifications shall expire on September 30 of the renewal year.

CEUs submitted for initial supervisor designation certification will qualify toward the renewal requirements for the applicant's individual professional license. Initial certifications may be issued for a period of less than 24 months in order to establish the certification in a renewal cycle.

[B.] C. Renewal of

supervision certification must be completed by September 30 of the renewal year by submitting the following documentation to the board office:

(1) a complete

renewal application available [~~for download on the board's website or~~] by completing the renewal online; and

(2) evidence

of completing at least three continuing education unit hours specific to

counseling and therapy supervision and six continuing education unit hours specific to ethics in supervision in addition to the ethics continuing education unit hours required for license renewal obtained during the current licensing period.

[16.27.19.10 NMAC - N, 11/30/2021; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT COUNSELING AND THERAPY PRACTICE BOARD

This is an amendment to 16.27.22 NMAC, Sections 8 and 10, effective 11/18/2025

16.27.22.8 SUPERVISION:

A. Supervision must be provided by a licensed professional clinical mental health counselor (LPCC), licensed marriage and family therapist (LMFT), licensed professional art therapist (LPAT), licensed psychologist, licensed psychiatrist, licensed clinical social worker (LCSW), or licensed independent social worker (LISW) who holds a supervision designation issued by the counseling and therapy practice board.

B. It is the responsibility of the individual seeking supervision to assure the supervision is acceptable for the level of licensure. The relationship between the supervisor and the applicant must promote the development of skill and responsibility in the delivery of counseling or therapy services.

C. Client contact and supervision hours prior to being licensed will not be accepted for licensure.

D. Supervised contact hours will become invalid if obtained more than five years prior to submission for independent [~~LPCC~~] (LMFT) licensure. This requirement does not apply to license holders who have continuously maintained a license in good standing.

[16.27.22.8 NMAC - N, 2/10/2006; A, 11/30/2021; A, 11/18/2025]

16.27.22.10 DOCUMENTATION REQUIRED FOR LICENSURE BY EXAMINATION:

A. a completed application as specified in 16.27.3.8 NMAC; and

B. the applicant is required to submit an official transcript [~~in a sealed envelope~~] from each institution contributing to the applicant's master or doctoral degree; the transcript may be submitted electronically directly by the issuing institution to the board's e-mail address, in their original and sealed envelope with the application, or mailed directly to the board office by the issuing institution. Applicants who have just graduated with an appropriate degree field, and whose degrees have not yet been conferred by their university, may submit the following documentation in while awaiting official transcripts to become available:

(1)

A verification letter from a university official verifying;

(a)

their degree program;

(b)

that all courses have been completed and they have earned passing grades;

(c)

their degrees will be conferred by the university; and

(2) a receipt

verifying that they have ordered their transcripts to be sent to the board office once their degree is conferred; and

C. a statement from each supervisor [~~in a sealed envelope~~] on a form provided by the board (attachment C) verifying the applicant has arranged for appropriate clinical supervision, supervised experience and setting forth the nature and extent of such supervision must be submitted with the application; and

D. applicant must complete and meet the marriage and family core curriculum (form D); and

E. application fee of \$75.00 as provided for in Part 17.

[16.27.22.10 NMAC - N, 2/10/2006; A, 11/30/2021; A, 1/18/2023; A, 11/18/2025]

**REGULATION
AND LICENSING
DEPARTMENT
PHARMACY, BOARD OF**

This is an amendment to 16.19.7 NMAC, Section 8, 9, 10, 11, 12, 13 and 15 effective 11/18/2025

16.19.7.8 LEADERSHIP:

A. There shall be a pharmacist-in-charge of the hospital pharmacy. The pharmacist-in-charge may be employed part-time or full-time as the activity of service requires. When services are provided on a part-time basis, the pharmacist-in-charge or designated pharmacist shall visit the facility at least every 72 hours. Visitation schedules exceeding 72 hours must request Board approval.

B. The pharmacist-in-charge shall be assisted by an adequate number of competent and qualified personnel, which number shall be determined by the pharmacist-in-charge.

C. Written job descriptions for all categories of pharmacy personnel shall be prepared and revised as necessary.

D. A pharmacy policy and procedure manual shall be prepared by the pharmacist-in-charge and readily available. The manual shall be reviewed annually for the purpose of establishing its consistency with current hospital practices and the process documented. A copy of this manual shall be submitted to the Board or its agent for review and approval at the time of the hospital license application. ~~[Any subsequent changes shall be reviewed by the Board or its agent.]~~

[8/16/1999; 16.19.7.8 NMAC - Rn, 16 NMAC 19.7.8, 3/30/2002; A, 4/30/2003; A, 11/18/2025]

16.19.7.9 FACILITIES:

A. The hospital pharmacy shall be enclosed and

locked if a pharmacist is not present in the facility. Adequate security systems shall be maintained and be consistent with the security plan of the facility.

B. The pharmacist-in-charge shall control access to the pharmacy and develop an emergency access procedure that may include the following situations or conditions:

(1) The hospital administrator or designee may possess a key to the pharmacy for emergency access.

(2) For the purposes of withdrawing limited doses of a drug for administration in emergencies when the pharmacy is closed, if the drugs are not available in floor or emergency drug supplies, the following is applicable:

(a) Only one designated licensed nurse per shift may remove drugs from the pharmacy. The quantity of drugs shall not exceed the quantity needed to last until the pharmacist is in the facility:

(b) A record shall be made at the time of withdrawal by the authorized person removing the drugs. The record shall contain the following:

- (i)** name of patient;
- (ii)** name of drug, strength, and dosage form;
- (iii)** dose prescribed;
- (iv)** quantity taken;
- (v)** time and date; and
- (vi)** signature (first initial and last name or full signature) or electronic signature of person making the withdrawal.

~~[The original or direct copy of the medication order may substitute for such record, providing the medication order meets all of the requirements of Subparagraph (b) of Paragraph (2) of Subsection (B) of 16.19.7.9 NMAC (record).]~~

(d) **(c)** The nurse withdrawing the drug shall place upon the record of withdrawal

an example of the medication removed.

~~(e)~~ **(d)** An electronic record of the withdrawal is required when the nurse is withdrawing more than a 72 hour supply.

~~(f)~~ **(e)** The pharmacist shall verify the withdrawal after a reasonable interval, but in no event may such interval exceed 72 hours from time of withdrawal. Verification may be accomplished electronically from a remote site, if approved by the board.

~~(g)~~ **(f)** A drug regimen review, pursuant to a new medication order, will be conducted by a pharmacist either on-site or by electronic transmission within 24 hours of the new order.

~~(h)~~ **(g)** Another duly registered pharmacy may supply medications pursuant to a patient specific medication order provided:

- (i)** supplying pharmacy is licensed in this state;
- (ii)** supplying pharmacist is licensed in this state;
- (iii)**

all pharmacy preparations of sterile products (including total parenteral nutrition and chemotherapy) shall be performed in accordance with board of pharmacy 16.19.36 NMAC.

(3) The pharmacist-in-charge or designated pharmacist, intern or technician may prepackage drugs for emergency withdrawal.

C. A pharmacist shall be "on call" during all absences from the facility.

D. A hospital pharmacy shall have within the institutional facility it services sufficient floor space allocated to ensure that pharmaceutical services are provided in an environment which allows for the proper compounding, dispensing and storage of medications. The minimum required pharmacy floor space excluding office area is:

Average daily census including skilled beds	Specialty designation	1-25	26-50	51-100	101-200	201-500	>500
Minimum Square Feet	Adequate	Adequate	280	500	750	1000	1500
Min. square feet for Sterile Prep Area (in addition to above)	100	100	100	100	100	100	100

A hospital may petition the board for a variance to the required minimum square footage. The license application shall include an average daily inpatient census for the last year.

E. Specialty designation:

(1) Adequate square footage will be decided by the board at the time of licensure. The [yearly] initial license application will be accompanied by [photos and a drawing] blueprints of the pharmacy area. The board may ask for more detailed information, including photos, to make a determination.

(2) A hospital must petition the board for a specialty designation. The board may consider, but is not limited to the following:

- (a) size of facility;
- (b) type of patient population; or
- (c) number and types of drugs stored and dispensed from the pharmacy.

F. Hospitals having licensed outpatient pharmacies shall comply with retail pharmacy 16.19.6.10 NMAC.

G. The hospital pharmacy shall have the necessary equipment for the safe and appropriate storage, compounding, packaging, labeling, dispensing and preparation of drugs and parenteral products depending on the scope of pharmaceutical services provided.

- (1) Refrigerator.
- (2) Sink with hot and cold water.

H. Only one registered [or-certified] pharmacy technician or pharmacist intern (and no other individuals) may be present in the pharmacy when the pharmacist is not in the facility, the pharmacy technician may only [to] perform

clerical tasks. Pharmacist interns may only perform clerical tasks or drug regimen reviews. A written log shall be maintained of technician and intern activities while alone in the pharmacy.

[8/16/1999; 16.19.7.9 NMAC - Rn, 16 NMAC 19.7.9, 3/30/2002; A, 4/30/2003; A, 1/31/2007; A, 06/9/2019; A, 11/18/2025]

16.19.7.10 PHARMACY SERVICE UNIT:

A. A pharmacy service unit:

(1) is a separate entity from the central hospital pharmacy, within the same physical building;

(2) provides limited and/or specialized inpatient pharmacy services with a minimum of 100 square feet (not including space for sterile compounding);

(3) has the necessary space, references and equipment to perform the pharmacy service to be provided.

B. If controlled substances are stored in and/or dispensed from the pharmacy service unit, a locked storage space must be provided and used to store all controlled substances.

C. The pharmacy service unit shall be covered by the hospital pharmacy license.

D. A pharmacist shall be available to the Pharmacy Service Unit during operational hours.

E. A pharmacist shall control access to the pharmacy service unit. Pharmacy technician(s) or intern(s) may be present in the pharmacy service unit during operational hours when the pharmacist is present in the facility.

F. The addition of a pharmacy service unit in a hospital will require submission of plans for

remodeling/relocation to the board office for approval and inspection prior to authorization.

[8/16/1999; 16.19.7.10 NMAC - Rn, 16 NMAC 19.7.10, 3/30/2002; A, 11/18/2025]

16.19.7.11 DRUG DISTRIBUTION AND CONTROL:

A. In hospitals where there is not a pharmacy, prelabeled, prepackaged medications shall be stored in and distributed from a drug storage area or automated medication management system, which is under the supervision of a pharmacist.

B. The pharmacist-in-charge shall have the responsibility for the procurement and storage of all drugs.

C. All medications, with the exception of those for emergency use, shall be issued for inpatients use pursuant to the review of the physician's order or direct copy thereof, prior to dispensing. If the pharmacy is closed when the order is written, the pharmacist shall review the order within 24 hours.

D. A medication profile for all [inpatients and-outpatients] patients shall be maintained and used. The medication profile shall serve as the distribution record for [in] patient medications. Dangerous drug distribution records, for [in] patient use, must include the following information:

- (1) the patient's name and room (or bed) number;
- (2) the name, strength, quantity and dosage form of the drug distributed;
- (3) the name of the technician filling the drug order and pharmacist responsible for checking the technician's work; or

(4) the name of the pharmacist or pharmacist intern filling the drug order;

(5) the date filled; and

(6) the date and amount of unwanted/ unused drug returned to the pharmacy stock;

(7) records for schedule II controlled substances must be kept separate; and

(8) schedule III-V must be kept separate or if stored with non-controlled records, readily retrievable.

E. Floor stock dangerous drug distribution records must include the following:

(1) name, strength, dosage form, and quantity of the drug distributed;

(2) date of filling;

(3) a name of technician filling the drug order and the supervising pharmacist; or

(4) the name of the pharmacist or pharmacist intern filling the drug order;

(5) the destination location of the drug in the hospital; and

(6) the date and quantity of unwanted/ unused drug returned to the pharmacy's stock;

(7) schedule II controlled substance records must be kept separate from all other records; and

(8) schedule [IV] III-V controlled substance records must either be kept separate from other non-controlled substances records or are readily retrievable.

F. Dangerous drug distribution records, [~~inpatient and~~] including floor stock, and medication profiles may be stored electronically if such system is capable of producing a printout of all the required information and the information is retrievable within 72 hours upon demand. The pharmacist stating that it is a true and accurate record must certify the printout. Hospitals utilizing automated drug distribution must comply with Subsection M of 16.19.7.11 NMAC in lieu of the

above. Hospital pharmacies are subject to all applicable state and federal record keeping requirements when a prescription from a licensed practitioner is filled.

G. A distribution system for controlled substances shall be maintained including perpetual inventory of all schedule II controlled substances. All schedule II controlled substances that are stored in the pharmacy will be kept in a locked storage area in the pharmacy.

H. Drug storage and preparation areas within the facility shall be the responsibility of the pharmacist-in-charge. All areas shall be inspected on a monthly basis and documented by a pharmacist, intern or technician.

I. All pharmacy preparations of sterile products shall be performed in accordance with the sterile products regulations, 16.19.36 NMAC.

J. Floor stock drugs, including those issued from automated medication management systems, shall be limited to drugs for emergency use and routinely used items [~~as listed in the pharmacy policy and procedure manual and~~] approved by the pharmacy and therapeutics committee. Floor stock drugs shall be supplied in individual doses unless the bulk container cannot be individualized. Dangerous drug floor stock must be reviewed by the pharmacist or pharmacist intern on a routine basis to [~~insure~~] ensure appropriate use.

K. Where such committees exist, the pharmacist-in-charge or designated pharmacist shall be a voting member of the pharmacy and therapeutics committee or its equivalent.

L. Medications dispensed in the emergency room will be dispensed only by a licensed pharmacist, a licensed pharmacist intern or a licensed practitioner and shall comply with the following:

(1) a record shall be kept of all medications dispensed from the emergency room of a hospital; the record shall include:

(a) the date the drug was dispensed;

(b) name and address of the patient;

(c) name of the prescribing physician;

(d) the name of the drug;

(e) the strength of the drug;

(f) the quantity of drug dispensed;

(g) initials of the person recording the information if not a physician;

(2) a separate record shall be kept for schedule II controlled substances;

(3) the following will be recorded in the patient's medical chart:

(a) the name of the drug(s) prescribed;

(b) the strength of the drug;

(c) the quantity of the drug dispensed;

(4) when medications are prescribed by the physician and dispensed to the patient in the emergency room of the hospital the dispensing label shall contain the following information:

(a) the name of the patient;

(b) the name of the prescribing physician;

(c) name of the drug;

(d) strength of the drug;

(e) quantity of the drug;

(f) name and address of the hospital;

(g) date the drug is dispensed;

(h) directions for use;

(i) expiration date of medication.

M. Automated pharmacy systems.

(1) General statement: Automated devices for storage and distribution of floor stock or patient profile drugs or both, shall be limited to licensed health care

facilities and shall comply with all the following provisions. Written policies and procedures, approved by the appropriate health care facility committee, shall be in place to ensure safety, accuracy, security, and patient confidentiality. Personnel allowed access to an automated dispensing device shall have a confidential access code that records the identity and electronic signature of the person accessing the device.

(2) Security/ access: The control of access to the automated device must be controlled by the pharmacist-in-charge or designee. Proper identification and access control, including electronic passwords or other coded identification, must be limited and authorized by the pharmacist-in-charge or designee. The pharmacist-in-charge must [be able] have a mechanism to stop or change access at any time. The pharmacist-in-charge must [maintain a current and retrievable] be able to retrieve a current list of all persons who have access and the limits of that access. Review of user access reports shall be conducted at least quarterly as established by policy and procedures to ensure that persons who are no longer employed at the facility do not have access to the system.

(3) Records: The records kept by the automated drug delivery system must comply with all state, federal, and board requirements. Records must be maintained by the pharmacy and be readily retrievable. Records may be retained in hard copy or an alternative data retention system may be used where current technology allows.

(4) Automated drug distribution: An automated medication management system shall be under the control of the pharmacist-in-charge. If used for storage and dispensing of doses scheduled for administration, there shall be a procedure by which orders for a drug are reviewed and approved by the pharmacist before the drug may be withdrawn from the automated dispensing device. There shall be written procedures for downtime in

the event of system malfunction or otherwise inoperable. A downtime log shall be maintained and include:

- (a) date of transaction;
- (b) patient;
- (c) drug/dose;
- (d) quantity of transaction;
- (e) nurse signature;
- (f) beginning count;
- (g) ending count;
- (h) wasted amount;
- (i) witness signature, if needed; and
- (j) prescriber (for controlled substances only).

(5) Quality assurance: The pharmacist-in-charge shall be responsible for developing and implementing a quality assurance program which monitors total system performance. Quality monitors shall include:

- (a) the proper loading/refilling of the device, including proof of delivery;
- (b) the proper removal, return or waste of drugs;
- (c) processes for recording, resolution, and reporting of discrepancies; and
- (d) processes for conducting periodic audits to assure compliance with policies and procedures.

(6) Records: transaction records: At the time of any event involving the contents of the automated device, the device shall automatically produce on demand, a written or electronic record showing:

- (a) the date and time of transaction;
- (b) the type of transaction;
- (c) the name, strength, and quantity of medication;

(d) the name of the patient for whom the drug was ordered;

- (e) the name or identification code (electronic signature) of the person making the transaction;
- (f) the name of the attending, admitting or prescribing practitioner; and
- (g) the identity of the device accessed.

(7) Delivery records: A delivery record shall be generated on demand for all drugs filled into an automated dispensing device which shall include:

- (a) date;
- (b) drug name;
- (c) dosage form
- (d) strength;
- (e) quantity;
- (f) identity of device; and
- (g) name or initials of the person filling the automated dispensing device.

(8) Filling: There shall be policies and procedures in place, utilizing either manual, bar coding or other electronic processing means of item identities as current technology allows, to ensure pharmacist verification of accuracy in the filling and refilling of the automated device. A delivery record of medications filled into an automated pharmacy system shall be maintained and shall include identification of the person filling the device.

(9) Labeling/ packaging: Drugs filled into automated dispensing devices shall be in manufacturers' sealed, original packaging or in repackaged containers in compliance with the requirements of the board regulations relating to packaging and labeling.

N. Outsourcing of pharmaceutical services: A hospital pharmacy may contract or enter into an agreement with another

licensed pharmacy/pharmacist to provide pharmaceuticals and/or other pharmacist services under the following conditions:

- (1) the contract pharmacy is licensed by the board of pharmacy;
 - (2) the pharmacist providing the services by the contracted pharmacy shall be licensed as a pharmacist in this state;
 - (3) the contract outlines the services provided and is incorporated into the pharmacy's policy and procedure manual and complies with the requirements of 16.19.7 NMAC;
 - (4) the contracted pharmacy/pharmacist must have complete access to the patient's profile in order to perform a drug regimen review;
 - (5) the contracted pharmacy/pharmacist must have access to the licensed practitioners of the hospital;
 - (6) records of all pharmaceuticals transferred from the contracted pharmacy to the hospital pharmacy will be kept. [~~comply with the requirements;~~
 - (7) ~~documentation of the services provided by the contracted pharmacy/pharmacist.~~
- [8/16/1999; 16.19.7.11 NMAC - Rn, 16 NMAC 19.7.11, 3/30/2002; A, 1/31/2007; A, 06/9/2019; A, 11/18/2025]

16.19.7.12 DRUG INFORMATION:

A. The pharmacist-in-charge is responsible for provision of drug information to the staff and patients of the healthcare facility. The pharmacist-in-charge shall be responsible for providing in-service education to the facility's professional staff. In-service activities shall be documented.

B. The pharmacist-in-charge is responsible for maintaining up-to-date reference materials or electronic access to reference publications commensurate with the scope of practice. The hospital pharmacy shall also have access to

the current New Mexico Pharmacy Laws, Rules and Regulations. [~~At a minimum, these references will include the current editions of:~~

- ~~(1) a drug-interactions text;~~
- ~~(2) an injectable drug text;~~
- ~~(3) a general drug information text; and~~
- ~~(4) New Mexico Pharmacy Law and Rules and Regulations and all available revisions.]~~

C. The telephone number of a regional poison and drug information center shall be posted in all areas where medications are stored.

[8/16/1999; 16.19.7.12 NMAC - Rn, 16 NMAC 19.7.12, 3/30/2002; A, 11/18/2025]

16.19.7.13 ASSURING RATIONAL DRUG THERAPY:

A. The pharmacist in conjunction with practitioners, nurses and other professional staff shall develop a procedure for the review and reporting of significant adverse drug reactions and medication errors. These events shall be reported to the prescribing practitioner and the appropriate hospital quality assurance committee such as the pharmacy and therapeutics committee or its equivalent.

B. Clinical information about patients must be available and accessible to the pharmacist for use in daily practice activities.

C. The pharmacist shall review each medication order for safety and appropriateness and communicate with the prescriber when adjustments may be necessary. Suggested changes made to the prescriber must be documented.

D. A documented medication-use-measurement program, [~~developed~~] shall be in place to evaluate the medication-use-process [~~of~~] including prescribing, dispensing, administering and monitoring.

[8/16/1999; 16.19.7.13 NMAC - Rn, 16 NMAC 19.7.13, 3/30/2002; A, 11/18/2025]

16.19.7.15 IN-HOUSE

CLINICS: In-house clinics owned and operated by the institution must meet regulations set forth in Part 10 "Limited Drug Clinics" and Part 4 "Pharmacists". The clinic may operate under the license of the hospital pharmacy and is not required to obtain a separate license or permit from the board. The addition of an in-house clinic will require submission of plans for remodeling/relocation to the board office for approval and inspection prior to authorization. [8/16/1999; 16.19.7.15 NMAC - Rn, 16 NMAC 19.7.15, 3/30/2002; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT PHARMACY, BOARD OF

This is an amendment to 16.19.9 NMAC, Section 1, 3, 7, 8, 9 and 14 effective 11/18/2025

16.19.9.1 ISSUING

AGENCY: [~~Regulation and Licensing Department~~] Board of Pharmacy. [~~1650 University Blvd, NE - Ste. 400B, Albuquerque, NM-87102, (505) 841-9102.~~] [02/15/1889...02/15/1996; 16.19.9.1 NMAC - Rn, 16 NMAC 19.9.1, 03/30/2002; A, 11/18/2025]

16.19.9.3 STATUTORY AUTHORITY: Paragraph (6) of Subsection A of Section 61-11-6 [~~A(6)~~] NMSA 1978 directs the Board of Pharmacy to provide for the licensing of drug manufacturers and for the inspection of their facilities and activities. Subsection A of Section 61-11-6 [~~(A)~~] NMSA 1978 authorizes the Board to enforce the provisions of all state laws pertaining to the practice of pharmacy and the manufacture, production, sale or distribution of drugs, cosmetics or poisons, including the New Mexico Drug, Device and Cosmetic Act, Chapter 26, Article I NMSA 1978. Pursuant to Section 26-1-18 of the Drug, Device and Cosmetic Act, the board is authorized to promulgate

regulations for the efficient enforcement of the Act.
[02/15/1996; A, 03/14/1998; 16.19.9.3 NMAC - Rn, 16 NMAC 19.9.3, 03/30/2002; A, 11/18/2025]

16.19.9.7 DEFINITIONS:
For the purpose of defining Paragraph (3) of Section 26-1-11 NMSA Comp. the following definitions apply:

**A. “[~~Manufacturer~~]
Manufacturing”** means the steps in the preparation, propagation, processing or compounding of a drug the making by chemical, physical, biological or other procedures of any articles which meet the definition of drugs and includes manipulation, sampling or control procedures resulting in the finished dosage form. [~~Manufacture~~] Manufacturing includes all the steps performed on the product itself, which do not affect intrinsically the safety, purity or potency of the product.

**B. “[~~Manufacturers~~]
Manufacturer”** means the person or company who [~~manufacturer~~] manufactures a drug in its’ finished dosage form.

**C. “Packager”
or “Packer”** means a person or firm, other than a wholesaler, who distributes drugs.

D. “Distributor”
means the original selling agent, other than a wholesaler, who distributes drugs.

E. “The finished dosage form” of a prescription drug is defined as that form of the drug which is or is intended to be dispensed or administered to the patient and requires no further manufacturing or processing other than packaging and labeling.
[03/07/1980...08/27/1990; 16.19.9.7 NMAC - Rn, 16 NMAC 19.9.7 NMAC, 03/30/2002; A, 11/18/2025]

16.19.9.8 MINIMUM STANDARDS:

A. The following minimum standards shall apply to all manufacturing establishments and repackaging firms for which licenses have been issued by the board:

(1) All drugs and chemicals used in the manufacturing process or held for sale shall conform to the New Mexico Drug and Cosmetic Act and shall be stored, preserved and disposed of as prescribed by laws regulating the labeling and manufacture of drugs. When necessary, and/or according to label requirements, all drugs and chemicals which require refrigeration shall be stored and preserved under proper temperature.

(2) All manufacturers must conform to current good manufacturing practices as set forth in Title 21, CFR, Subsection 211.1 to 211.208 inclusive. The definitions and interpretations contained in Section 201 of the Federal Food and Drug Act shall be applicable.

(3) All manufacturers must conform to [~~(1141) Packaging, Storage, and Distribution of Pharmacopeial Articles, the United States Pharmacopeia.~~] USP/NF <1079> (USP General Chapters: <1079> Risks and Mitigation Strategies for the Storage and Transportation of Finished Drug Products). [~~These include the following stability protocols:~~]

(4) Stability of manufactured dosage forms must be demonstrated by the manufacturer with [~~by the use of the~~] methods adequate for the purpose. Monograph assays may be used for stability testing if they are stability-indicating (i.e., if they accurately differentiate between the intact drug molecules and their degradation products). Stability considerations should include not only the specific compendial requirements, but also changes in physical appearance of the product that would warn users that the product’s continued integrity is questionable.

(5) Stability studies on active substances and packaged dosage forms must be conducted by means of “real time,” long-term tests at specific temperatures and relative humidities

representing storage and shipping conditions experienced in the distribution chain of the climatic zones of the country or region of the world concerned. Labeling of the packaged active substance or dosage form shall reflect the effects of temperature, relative humidity, air, and light on its stability. Label temperature storage warnings will reflect both the results of the real-time storage tests and also allow for expected seasonal excursions of temperature during distribution.

(6) All persons in the distribution or dispensing chain shall comply with the manufacturer’s directions.

B. RADIOACTIVE PHARMACEUTICALS

(1)
Radioactive pharmaceuticals require specialized techniques in their handling and testing in order that correct results may be obtained and hazards to personnel be minimized.

(2) The following minimum requirements must be met for a manufacturing establishment preparing radiopharmaceutical products: equipment, accessories and space as necessary for the manufacture of radiopharmaceuticals as specified by the agencies in this paragraph. These requirements are in addition to the regulatory requirements of the Federal Atomic Energy Commission, the Federal Food and Drug Administration, the U.S. Public Health Service regulations and the New Mexico Radiation Protection Act administered by the Environmental Improvement Agency. [~~Minimum equipment and accessory standards:~~

- ~~(a)~~
Fume hood – minimum of 30 inches
- ~~(b)~~
Laminar flow hood
- ~~(c)~~
Dose calibrator
- ~~(d)~~
Refrigerator (lead lined)
- ~~(e)~~
Mettler balance
- ~~(f)~~
Spectrophotometer

(g) —
Drawing Station (lead glass and lead)
(3) —

Glassware:

(a) — 3-
beakers 50 ml
(b) — 3-
beakers 150 ml
(c) — 1-
beaker 500 ml
(d) — 2-
volumetric flasks 50 ml
(e) — 6-
volumetric flasks 100 ml
(f) — 2-
graduated cylinders 10 ml
(g) — 2-
graduated cylinders 100 ml
(4) —

Radiochromatographic strip scanner and/or well counter

(5) **Supplies:**

(a) —
disposable syringes 1,3 and 5 cc
(b) —
multidose vials 10, 20 and 30 cc
(c) —
disposable alcohol swabs
(d) —
disposable gloves
(6) **Reference**

books:

(a) —
American Hospital Formulary Service
(b) —
National Formulary
(c) —
United States Pharmacopoeia
(7) —

Space: The radiopharmaceutical manufacturing or preparation area shall be an undivided area of not less than 240 square feet for the hot lab and storage area. The area shall contain adequate sink with hot and cold water facilities.]
[03/07/1980...08/27/1990; A, 03/14/1998; 16.19.9.8 NMAC - Rn & A, 16 NMAC 19.9.8, 03/30/2002; A, 11/18/2025]

16.19.9.9 LICENSURE OR REGISTRATION -

MANUFACTURERS: [Wholesale distributor and manufacturer-distributor or manufacturer.]

A. No manufacturer shipping dangerous drugs into New

Mexico or who sells or distributes dangerous drugs in this state through any person or media, other than a wholesaler who has obtained a license, shall conduct the business of selling or distributing dangerous drugs without obtaining an out-of-state drug license from the Board.

B. Applications for an out-of-state drug distributor's license under this section shall be made on a form furnished by the Board of Pharmacy. The Board may require such information as it deems is reasonably necessary [to carry out the purposes of this section]. This requirement does not include the licensure of a parent corporation of a corporation or division.

C. The license and renewal fee shall be as specified in 16.19.12 NMAC. [Fees, and shall be renewed annually before the last day of December each year.

D. No person acting as principal or agent (detail man) for any out-of-state manufacturer, wholesaler or distributor who has not obtained a license from the Board shall conduct the business of selling or distributing dangerous drugs within the state.

E. Any person acting as principal or agent for any manufacturer, wholesaler or distributor who is licensed by the Board and who possesses or distributes dangerous drugs, shall register as principal or agent for the licensed manufacturer, wholesaler or distributor.

F. Registration of persons under this section shall be made on a form furnished by the Board. The Board may require such information as it deems is reasonably necessary to carry out the purpose of this section, including, but not limited to, the name and address of the registrant and the name and address of the manufacturer whose drugs he is they are selling or distributing.]

[G:] D. The Board may deny, revoke or suspend such person's registration for any violation of [the] Federal or State Drug Laws. [03/07/1980...08/27/1990; Rn, 16.19.9.10.7, 03/14/1998; 16.19.9.9 NMAC - Rn, 16 NMAC 19.9.9,

03/30/2002; A, 12/01/2003; A, 11/18/2025]

16.19.9.14 FINISHED DOSAGE FORMS - PLACE OF BUSINESS:

If a person manufactures, packs or distributes a drug at a place other than [his] their principle place of business, the label may state the principle place of business in lieu of the actual place where such drug is manufactured or packed or is to be distributed, unless such statement would be misleading. [03/07/1980...08/27/1990; Rn, 16.19.9.15.1, 03/14/1998; 16.19.9.14 NMAC - Rn, 16 NMAC 19.9.14, 03/30/2002; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT PHARMACY, BOARD OF

This is an amendment to 16.19.18 NMAC, Section 1, 7 and 9 effective 11/18/2025

16.19.18.1 ISSUING

AGENCY: [Regulation and Licensing Department -] Board of Pharmacy. [2/15/1989...2/15/1996; 16.19.18.1 NMAC - Rn, 16 NMAC 19.18.1, 3/30/2002; A, 12/17/2019; A, 11/18/2025]

16.19.18.7 DEFINITIONS:

A. The "Practice of nuclear pharmacy" means a patient-oriented service that embodies the scientific knowledge and professional judgement required to improve and promote health through the assurance of the same and efficacious use of radiopharmaceuticals and other drugs.

B. "Nuclear pharmacy" means a pharmacy which provides radiopharmaceutical services, and shall be licensed by the Board as a wholesaler or retail pharmacy.

C. "Qualified nuclear pharmacist" means a pharmacist currently licensed by the Board who meets either of the following criteria:

(4) — Must be currently certified as a Nuclear-

Pharmacist by the Board of
Pharmaceutical Specialties; or]

~~(2)~~ (1) Must
have successfully completed the
requirements of Subparagraphs (a)
and (b) of this Paragraph.

(a)

Must have attained a minimum of
500 contact hours of experiential
training in nuclear pharmacy under
the supervision of a qualified nuclear
pharmacist in, but not limited to, the
following areas:

(i)

procurement of radioactive materials;

(ii)

compounding of
radiopharmaceuticals;

(iii)

maintenance of a quality assurance
program;

(iv)

dispensing of radiopharmaceuticals;

(v)

distribution of radiopharmaceuticals;

(vi)

implementation of basic health and
safety practices and procedures; and

(vii)

provision of information and
consultation related to the practice
of nuclear pharmacy and the use of
radiopharmaceuticals.

(b)

200 contact hours of didactic
instruction in nuclear pharmacy
and the safe handling and use
of radioactive materials, from a
nationally-accredited college of
pharmacy or other training program
sponsored by an ACPE-accredited
provider of continuing pharmaceutical
education, in the following five areas:

(i)

radiation physics and instrumentation;

(ii)

radiation protection;

(iii)

mathematics pertaining to the use and
measurement of radioactivity;

(iv)

radiation biology; and

(v)

radiopharmaceutical chemistry.

~~(3)~~ (2) Any
pharmacist who has been legally
listed on a radioactive material license
for a nuclear pharmacy in the State of

New Mexico for at least six months
prior to the 1994 effective date of
these regulations, is exempt from
~~[Paragraphs]~~ Paragraph (1) ~~and~~
~~(2)~~ of Subsection C of 16.19.18.7
NMAC.

D.

“Radiopharmaceutical services”

means the procurement, storage,
handling, compounding, labeling,
quality control testing, dispensing,
distribution, transfer, record keeping
and disposal of radiochemicals,
radiopharmaceuticals and ancillary
drugs, and also includes quality
assurance procedures, radiological
health activities, any consulting
activities associated with the use of
radiopharmaceuticals, and any other
activities required for provision of
pharmaceutical care.

E. **“Quality control**

testing” means the performance
of appropriate chemical, biological
and physical tests on compounded
radiopharmaceuticals and the
interpretation of the resulting data to
determine their suitability for use in
humans and animals.

F. **“Quality assurance**

procedures” means all activities
necessary to assure the quality
of the process used to provide
radiopharmaceutical services,
including authentication of product
history and maintenance of all records
as required by pertinent regulatory
agencies.

G. **“Authentication**

of product history” means
identifying the purchasing source, the
ultimate fate, and any intermediate
handling of any component of a
radiopharmaceutical or other drug.

H.

“Radiopharmaceutical” means any
drug which exhibits spontaneous
disintegration of unstable nuclei
with the emission of nuclear
particles or protons and includes
any nonradioactive reagent kit or
nuclide generator which is intended
to be used in the preparation of any
such substance but does not include
drugs such as carbon-containing
compounds or potassium-containing
salts which contain trace quantities
of naturally occurring radionuclides.

The term ‘radiopharmaceutical’ also
includes any biological product which
is labeled with a radionuclide or
intended solely to be labeled with a
radionuclide.

[5/29/1994, 5/30/1998; 16.19.18.7
NMAC - Rn, 16 NMAC 19.18.7,
3/30/2002; A, 12/17/2019; A,
11/18/2025]

16.19.18.9 REQUIREMENTS FOR OPERATION OF A NUCLEAR PHARMACY:

A. A nuclear pharmacy
shall meet the requirements of 16.19.6
NMAC of the board, except as
provided for in this section.

B. A qualified nuclear
pharmacist shall be in personal
attendance when the nuclear
pharmacy is open for business.

C. A nuclear
pharmacy shall meet minimum
space requirements established
for all pharmacies in the state (see
16.19.6.10 NMAC, with the exception
that the space may be interrupted).

D. The nuclear
pharmacy shall maintain records
of procurement, inventory and
disposition of all radioactive drugs
and other radioactive materials.

E. A nuclear
pharmacy shall have a current copy
(paper or electronic) of city, state,
and federal regulations governing
the safe storage, handling, use,
dispensing, transport and disposal of
radiopharmaceuticals.

F. A nuclear
pharmacy shall have the minimum
equipment, accessories and space
as necessary for the manufacture of
radiopharmaceuticals as specified
by the Federal Atomic Energy
Commission, the Federal Food and
Drug Administration, the U.S. Public
Health Service regulations and the
New Mexico Radiation Protection Act
administered by the Environmental
Improvement Agency. [The following
minimum equipment requirements, as
appropriate for the scope of nuclear
pharmacy services provided, are
in addition to those contained in
16.19.6.11 NMAC:

~~(1)~~

Radionuclide Dose Calibrator;

(2) Refrigerator;

(3) Single or multiple channel scintillation counter with well-type NaI(Tl) or Ge(Li) detector;

(4) Radiochemical fume hood and filter system;

(5) Area rate meter;

(6) At least two (2) GM survey meters;

(7) Microscope and hemacytometer;

(8) Laminar air flow hood and/or biologic safety cabinet;

(9) Syringe and vial radiation shields;

(10) Lead-shielded drawing station;

(11) Decontamination supplies;

(12) Other equipment as needed for radiation safety to workers and the public; or for performance of quality control/quality assurance specified by standards of practice for the individual setting and the products involved.]

G. A nuclear pharmacy shall operate in conformance with the United States Pharmacopeia *General Chapters: <825> Radiopharmaceuticals – Preparation, Compounding, Dispensing, and Repackaging*, and all other applicable chapters numbered 1000 or less. [5/20/1994; 16.19.18.9 NMAC - Rn, 16 NMAC 19.18.9, 3/30/2002; A, 12/17/2019; A, 11/18/2025]

REGULATION AND LICENSING DEPARTMENT PHARMACY, BOARD OF

This is an amendment to 16.19.36 NMAC, Section 10 and 16 effective 11/18/2025.

16.19.36.10 EQUIPMENT:
Each facility compounding sterile preparations shall have sufficient equipment for the safe and

appropriate storage, compounding, packaging, labeling, dispensing and preparation of compounded sterile preparations drugs and parenteral preparations appropriate to the scope of pharmaceutical services provided and as specified in USP/NF <797> (*USP General Chapters: <797> Pharmaceutical Compounding-Sterile Preparations*).

A. All equipment shall be cleaned, maintained, monitored, calibrated, tested, and certified as appropriate to ensure proper function and operation with documentation retained for three years.

B. Primary and secondary engineering controls used to provide an aseptic environment shall be tested in the course of normal operation by an independent qualified contractor and certified as meeting the requirements presented in USP/NF <797> (*USP General Chapters: <797> Pharmaceutical Compounding-Sterile Preparations*) at least every six months and when relocated, certification records will be maintained for three years. Routine viable surface sample testing of classified areas as required by USP/NF <797> (USP General Chapters: <797> Pharmaceutical Compounding-Sterile Preparations) may be performed onsite by appropriately trained personnel.

C. A library of current references (hard copy or electronic) shall be available including:

(1) All USP/NF chapters applicable to the facility's sterile compounding practice;

(2) New Mexico pharmacy laws, rules and regulations;

(3) specialty references (stability and incompatibility references, sterilization and preservation references, pediatric dosing, and drug monograph references) as appropriate for the scope of services provided.

D. Automated compounding devices shall:

(1) have accuracy verified on a routine

basis at least every 30 days per manufacturer's specifications;

(2) be observed every 30 days by the operator during the mixing process to ensure the device is working properly;

(3) have data entry verified by a pharmacist prior to compounding or have accurate final documentation of compounded preparations to allow for verification of ingredients by a pharmacist prior to dispensing; and

(4) have accuracy of delivery of the end product verified according to written policies and procedures.

[16.19.36.10 NMAC - N, 06/28/2014; A, 8/13/2024; A, 11/18/2025]

16.19.36.16 COMPOUNDING VETERINARY PREPARATIONS:

A. Preparations for animals may be compounded based on an order or prescription from a duly authorized veterinarian.

B. These preparations are to be handled and filled the same as the human prescriptions.

C. Compounding of drugs for animals must be in accordance with the Animal Medicinal Drug Use Clarification Act of 1994 or successor Act.

D. A licensed pharmacy may compound veterinary drug preparations in reasonable quantities to be used by veterinarians in their office for administration to patients ("office use preparations") under the following conditions:

(1) the preparation is necessary for the treatment of an emergency condition;

(2) the preparation is not readily available from an outsourcing facility;

(3) ordering and distribution occur in compliance with applicable state and federal law;

(4) if the medication is a controlled substance, the pharmacy shall be registered with the DEA as a manufacturer; and

(5) in addition to other required labeling, such preparations shall bear a statement

“For administration only. Not for dispensing or resale.”

E. Prohibition on wholesaling:

(1) Office use preparations will not be distributed by a person other than the pharmacy that compounded such veterinary drug preparations.

(2) This does not prohibit administration pursuant to a prescription drug order executed in accordance with federal and state law; and the conditions of this Subsection.

F. Providing samples of compounded veterinary preparations is prohibited.
[16.19.36.16 NMAC - N, 11/18/2025]

**TAXATION
AND REVENUE
DEPARTMENT;
ENERGY, MINERALS
AND NATURAL
RESOURCES
DEPARTMENT**

The New Mexico Taxation and Revenue Department approved, by the tacit consent of the Issuing Agency: Energy, Minerals and Natural Resources Department at its 10/09/2025 hearing, to repeal 3.3.28 NMAC – Solar Market Tax Credit, filed 06/01/2006, effective 11/18/2025.

The New Mexico Taxation and Revenue Department approved, by the tacit consent of the Issuing Agency: Energy, Minerals and Natural Resources Department at its 10/09/2025 hearing, to repeal 3.3.29 NMAC – Sustainable Building Tax Credit for Residential Buildings, filed 10/10/2007, effective 11/18/2025.

The New Mexico Taxation and Revenue Department approved, by the tacit consent of the Issuing Agency: Energy, Minerals and Natural Resources Department at its 10/09/2025 hearing, to repeal 3.3.30 NMAC – Sustainable

Building Tax Credit for Commercial Buildings, filed 12/16/2013, effective 11/18/2025.

The New Mexico Taxation and Revenue Department approved, by the tacit consent of the Issuing Agency: Energy, Minerals and Natural Resources Department at its 10/09/2025 hearing, to repeal 3.4.16 NMAC – Sustainable Building Tax Credit for Residential Buildings, filed 10/10/2007, effective 11/18/2025.

The New Mexico Taxation and Revenue Department approved, by the tacit consent of the Issuing Agency: Energy, Minerals and Natural Resources Department at its 10/09/2025 hearing, to repeal 3.4.17 NMAC – Sustainable Building Tax Credit for Commercial Buildings, filed 12/16/2013, effective 11/18/2025.

The New Mexico Taxation and Revenue Department approved, by the tacit consent of the Issuing Agency: Energy, Minerals and Natural Resources Department at its 10/09/2025 hearing, to repeal 3.13.21 NMAC – Biodiesel Blending Facility Tax Credit, filed 10/15/2007, effective 11/18/2025.

The New Mexico Taxation and Revenue Department approved, at its 10/09/2025 hearing, to repeal 3.2.13 NMAC – Agents for Collection of Compensating Tax- Duties, filed 04/17/2001, effective 11/18/2025.

The New Mexico Taxation and Revenue Department approved, at its 10/09/2025 hearing, to repeal 3.13.7 NMAC – Alternative Energy Product Manufacturer Tax Credit, filed 12/12/2008, effective 11/18/2025.

End of Adopted Rules

Other Material Related to Administrative Law

ETHICS COMMISSION

**NOTICE OF MINOR,
NONSUBSTANTIVE
CORRECTION**

The State Ethics Commission gives Notice of a Minor, Non-substantive Correction to 1.8.3 NMAC.

Pursuant to the authority granted under State Rules Act, Subsection D of Section 14-4-3 NMSA 1978, please note that the following minor, non-substantive corrections to spelling, grammar and format have been made to all electronic copies of the above rule, as follows:

Section 15: In Paragraph (5) of Subsection A, the incorrect "Subsections" hierarchal listing was corrected to "Paragraphs".

A copy of this Notification will be filed with the official version of the above amendment.

**HEALTH,
DEPARTMENT OF**

**NOTICE OF MINOR,
NONSUBSTANTIVE
CORRECTION**

The Department of Health gives Notice of a Minor, Non-substantive Correction to 7.4.3 NMAC.

Pursuant to the authority granted under State Rules Act, Subsection D of Section 14-4-3 NMSA 1978, please note that the following minor, non-substantive corrections to spelling, grammar and format have been made to all electronic copies of the above rule, as follows:

Section 13: In Paragraph (5) of subsection D, the fax number and phone call was updated upon request of the agency (see attached

correspondence) from: "fax 505-476-3544 or call 505-476-3515" to "fax 505-827-0013; phone 1-833-796-8773".

A copy of this Notification will be filed with the official version of the above amendment.

**WORKERS
COMPENSATION
ADMINISTRATION**

**NOTICE OF MINOR,
NONSUBSTANTIVE
CORRECTION**

The Worker's Compensation Administration gives Notice of a Minor, Non-substantive Correction to 11.4.2 NMAC.

Pursuant to the authority granted under State Rules Act, Subsection D of Section 14-4-3 NMSA 1978, please note that the following minor, non-substantive corrections to spelling, grammar and format have been made to all electronic copies of the above rule, as follows:

The rule heading for the rule was inadvertently left off and was placed back for the new rule:

**TITLE 11 LABOR AND
WORKERS' COMPENSATION
CHAPTER 4 WORKERS'
COMPENSATION
PART 2 DATA
REPORTING AND SAFETY
REQUIREMENTS**

A copy of this Notification will be filed with the official version of the above amendment.

**End of Other Material
Related to Administrative
Law**

2025 New Mexico Register

Submittal Deadlines and Publication Dates

Volume XXXVI, Issues 1-24

Issue	Submittal Deadline	Publication Date
Issue 1	January 3	January 14
Issue 2	January 16	January 28
Issue 3	January 30	February 11
Issue 4	February 13	February 25
Issue 5	February 27	March 11
Issue 6	March 13	March 25
Issue 7	March 27	April 8
Issue 8	April 10	April 22
Issue 9	April 24	May 6
Issue 10	May 8	May 20
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Issue 13	June 26	July 15
Issue 14	July 17	July 29
Issue 15	July 31	August 12
Issue 16	August 14	August 26
Issue 17	August 28	September 9
Issue 18	September 11	September 23
Issue 19	September 25	October 7
Issue 20	October 9	October 21
Issue 21	October 23	November 4
Issue 22	November 6	November 18
Issue 23	November 20	December 9
Issue 24	December 11	December 23

The *New Mexico Register* is the official publication for all material relating to administrative law, such as notices of rulemaking, proposed rules, adopted rules, emergency rules, and other similar material. The Commission of Public Records, Administrative Law Division, publishes the *New Mexico Register* twice a month pursuant to Section 14-4-7.1 NMSA 1978. The New Mexico Register is available free online at: <http://www.srca.nm.gov/new-mexico-register/>. For further information, call 505-476-7941

2026 New Mexico Register

Submittal Deadlines and Publication Dates

Volume XXXVII, Issues 1-24

Issue	Submittal Deadline	Publication Date
Issue 1	January 2	January 13
Issue 2	January 15	January 27
Issue 3	January 29	February 10
Issue 4	February 12	February 24
Issue 5	February 26	March 10
Issue 6	March 12	March 24
Issue 7	March 26	April 7
Issue 8	April 9	April 21
Issue 9	April 23	May 5
Issue 10	May 7	May 19
Issue 11	May 21	June 10
Issue 12	June 11	June 23
Issue 13	June 25	July 14
Issue 14	July 16	July 28
Issue 15	July 30	August 11
Issue 16	August 13	August 25
Issue 17	August 27	September 9
Issue 18	September 11	September 22
Issue 19	September 24	October 6
Issue 20	October 8	October 20
Issue 21	October 22	November 3
Issue 22	November 5	November 17
Issue 23	November 19	December 8
Issue 24	December 10	December 22

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