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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.