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On October 24, 2025, the Department of Cultural Affairs, Historic Preservation Division repealed 4.10.9 NMAC, Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties, filed December 16, 2007,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