

2021-23

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GROSS RECEIPTS TAX IN THE POLITICAL SEASON A REMINDER OF WHO PAYS TAXES FOR POLITICAL ADVERTISING IN NEW MEXICO

NMBA Attorney Art Melendrez has clarified some of the GRT information.
Please let us know if you have any questions.

| Type of Advertiser | Taxed | Not Taxed |
|--|-------|-----------|
| Presidential | | X |
| Federal/State/Local Candidate (running only in New Mexico) | X | |
| Issue/PAC (Blended Party/Candidate) | | |
| President | | X |
| Local (NM) Candidate | X | |
| New Mexico Party | X | |
| PAC- President | | X |
| PAC-State, local, federal | X | |
| Issue- National or multi-state | | X |
| Issue- New Mexico | X | |

Who is taxable in New Mexico on advertising?

- Any business whose principal place of business is in New Mexico is subject to gross receipts tax. Articles of Organization (LLC) or Articles of Incorporation (Corporation) need to be filed with the New Mexico Secretary of State.
- If a franchise owner uses its money to purchase radio or TV advertising for its store, these buys would be taxable.
- Any politician running a radio or TV ad for a state, county, or municipal office is taxable.
- The radio station or television station receipts from the sale of advertising space or broadcast time to a New Mexico advertiser or an advertising agency representing a New Mexico advertiser are subject to gross receipts tax.
- The commissions of an advertising agency whose principal place of business is in New Mexico are subject to gross receipts tax.



Who is tax-exempt in New Mexico on advertising?

- Any national, regional company whose **principal place of business is outside of the state of New Mexico is tax-exempt.**
- If the corporation or company buys radio or TV on **behalf of its franchises, would be tax-exempt.**
- An out-of-state advertising agency that does not have a place of business in New Mexico and all its services are performed outside New Mexico is not subject to gross receipts tax.

The above is a general summary; check with your personal tax advisor for questions on specific application of rules and tax results.