

NEW MEXICO BULLETIN



Important Changes Affecting Bingo and Raffle Tax

- Effective July 1, 2009 -

Effective July 1, 2009, the New Mexico Bingo and Raffle Act was enacted, and the former Bingo and Raffle Act was repealed. The new legislation enacts a comprehensively reformed New Mexico Bingo and Raffle Act. The substantive tax effects are a change from a 3% tax on net receipts to a 0.5% tax on gross receipts and a shift from monthly reporting and payment to quarterly reporting and payment. Any taxes, fines, civil penalties or other obligations owed under the former Bingo and Raffle Act continue to be owed and enforceable under the New Mexico Bingo and Raffle Act.

File and pay monthly reports for report periods ending prior to July 1, 2009, using Form RPD-41302, *Bingo and Raffle Tax Return*. For quarterly report periods beginning on or after July 1, 2009, use Form RPD-41345, *New Mexico Bingo and Raffle Tax Return*.

A temporary provision transfers any taxes, fines, civil penalties or other obligations owed under the former Bingo and Raffle Act, to be owed and enforceable under the new legislation, the New Mexico Bingo and Raffle Act.

New Mexico Taxation and Revenue Department
P.O. Box 630
Santa Fe, NM 87504-0630

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The local state tax offices offer full service and information about New Mexico's taxes, tax programs, forms and specific information about your filing situation.

ALBUQUERQUE 505-841-6200

Taxation and Revenue Department
5301 Central NE
P.O. Box 8485
Albuquerque, NM 87198-8485

LAS CRUCES 575-524-6225

Taxation and Revenue Department
2540 El Paseo Bldg. #2
P.O. Box 607
Las Cruces, NM 88004-0607

SANTA FE 505-827-0951

Taxation and Revenue Department
Manuel Lujan Sr. Bldg.
1200 S. St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374

ALAMOGORDO 575-437-2322

SILVER CITY 575-388-4403
(above calls transfer to Las Cruces office)

FARMINGTON 505-325-5049

Taxation and Revenue Department
3501 E. Main St.
P.O. Box 479
Farmington, NM 87499-0479

ROSWELL 575-624-6065

Taxation and Revenue Department
400 Pennsylvania Ave., Suite 200
P.O. Box 1557
Roswell, NM 88202-1557

CARLSBAD 575-885-5616

CLOVIS 575-763-5515

HOBBS 575-393-0163

(above calls transfer to Roswell office)

Main Switchboard: 505-827-0700 (Santa Fe)

General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins may be obtained without charge from all local tax offices, the Tax Information and Policy Office in Santa Fe and the Department's Internet site.

This information is as accurate as possible at time of publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at www.tax.state.nm.us.

This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 71-60, *New Mexico Statutes Annotated, 1978*. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.