

## [EXT] Comments/Questions: NMTRD Proposes to Amend/Repeal/Replace/Adopt Tax Administration & GRT/Compensating Tax Act

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Thu 4/29/2021 3:01 PM

To: Office, Policy, TRD <policy.office@state.nm.us>

Dear Secretary Schardin Clarke,

I am Amanda Davis, owner and founder of Business Solutions by Design, LLC, a local New Mexico business offering out-sourced bookkeeping/consulting/education services. Below are our formal comments/feedback on behalf of the clients we represent related to the proposed changes.

We serve many businesses that provide "in-person" services who will be adversely impacted by the proposed changes. Many of the businesses we serve will have multiple locations to report for a single client/transaction. This will disproportionately impact small businesses with overwhelming increased administrative costs to manage the location-sourced tax that does not improve services/value to their customers.

As I understand it, the reasoning behind the proposed changes was to help New Mexico businesses compete with online sellers who otherwise do not pay Gross Receipts Tax. With that in mind, I do not understand how in-person services (or any service for that matter) relates to this objective.

After attending the public hearing today I was enlightened as to how this will impact various businesses and localities. I am pleased to hear the various commentary. I am very appreciative of the thought and intent that has clearly gone into these proposed changes. It does seem to me at this point that there are many questions and concerns that still need to be ironed out before implementation. With that in mind it seems prudent to postpone implementation until some of the major clarifications and concerns are addressed.

I am more than happy to help in any capacity I may be of service, feel free to reach out.

I appreciate the opportunity to participate in this process and for the consideration being afforded.

Amanda Davis



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