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Taxation and Revenue Department
Tax Information and Policy Office
Post Office Box 630
Santa Fe, New Mexico 87504-0630

Dear Secretary Schardin-Clarke:

This is a comment for the record for the October 9, 2025 hearing on the repeal of rules relating to repealed statutes.

General: Bravo! Get rid of the junk.

Specific: Taxation and Revenue Department is declared to be the "issuing agency" only for the rules under 3.2.13 and 3.13.7 NMAC. Energy, Minerals and Natural Resources Department is listed as the "issuing agency" for all the others. Shouldn't EM&NRD be the agency to propose these repeals? Will your attempt to repeal these rules be legally effective?

I support these repeals but I wonder if the proper i's have been dotted and t's crossed.

Sincerely,

James P. O'Neill