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## Report: New Mexico in top tier for tax administration

SANTA FE — The Council on State Taxation has placed New Mexico among its “2023 Top-Ranked States” for fair, efficient tax administration and its tax appeal process.

Among the top six ranked states, the Council gave New Mexico a grade of A- along with Arizona and Virginia. Illinois, Indiana and Montana each received an A.

The Council describes its mission as “to preserve and promote equitable and nondiscriminatory taxation of multijurisdictional business entities.”

“The findings in this report are very gratifying. We have worked hard in recent years to ensure that our tax code provides for even-handed treatment and that our administration offers the kind of consistency and clarity that makes voluntary compliance easier,” said Taxation and Revenue Secretary Stephanie Schardin Clarke.

For [its 2023 report](#), released on Dec. 29, the Council considered whether states had an independent appeals process with judges who had expertise in tax law, whether it provided a hearing of record and whether it made its tax guidance and rulings public. It also considered statutes of limitations on assessments and refunds, interest rates, how a state treats withholding for non-resident workers on temporary assignments and a variety of other factors.

New Mexico’s Administrative Hearings Office, which hears appeals of assessments, refund or credit denials and other tax issues, is independent of the Taxation and Revenue Department. Its [decisions are posted](#) on Taxation and Revenue’s website, [tax.newmexico.gov](http://tax.newmexico.gov).

The Department also posts its own administrative [rulings](#), which usually are issued in response to a request by a taxpayer.

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*The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax*

*programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.*

*The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.*

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