

This is an amendment to 3.2.213 NMAC, Section 13 (added new), effecting 12/19/2023.

**3.2.213.13 RECEIPTS OF A DIGITAL PLATFORM THAT DISPLAYS DIGITAL ADVERTISING:**

A. Receipts of a provider of a digital platform that displays digital advertising services, whose digital platform may be accessed or viewed within New Mexico, from the sale of advertising services to advertisers within and without New Mexico are subject to the gross receipts tax.

B. "Device" means any medium through which a digital platform may be accessed or viewed, including stationary or portable computing devices, tablets, phones, and smart devices, or similar equipment capable of accessing the internet and displaying a digital platform.

C. "Digital advertising services" means advertisement services on digital platforms, including advertisements in the form of banner advertising, search engine advertising, interstitial advertising, and other comparable advertising services.

D. "Digital platform" means any type of website, including part of a website, or applications, that a user is able to access or view.

E. "User" means any person who accesses or views a digital platform with a device.

[3.2.213.13 NMAC - N, 12/19/2023]