

**TITLE 3: TAXATION**  
**CHAPTER 13: BUSINESS TAX CREDITS**  
**PART 3: CALL CENTER EQUIPMENT TAX CREDIT**

[This part was repealed February 25, 2025.]

**HISTORY OF 3.13.3 NMAC:**

Pre NMAC History: **[RESERVED]**

**History of Repealed Material:**

- 3.13.3.7 NMAC, Definitions - Repealed 10/31/05.
- 3.13.3.8, NMAC, Application of the Credit - Repealed, 10/31/05.
- 3.13.3.9 NMAC, Used Equipment - Repealed, 10/31/05.
- 3.13.3.10 NMAC, Credit Not Transferable - Repealed, 10/31/05.

**NMAC History:**

- 3 NMAC 13.3, Call Center Equipment Tax Credit, filed 11/1/99.
- 3.13.3 NMAC, Call Center Equipment Tax Credit, filed 6/18/01.