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Property Tax
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Revenue Processing
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Tax Fraud Investigation
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Mandate for Electronic Filing and Payment of Tax Returns

This mandate requires the electronic filing of tax returns and payment of taxes due under the Health Care Delivery and Access Act [24A-8-1 to 24A-8-7 NMSA 1978].

1. The New Mexico Legislature has imposed an assessment on inpatient and outpatient hospital services provided by eligible hospitals. The assessment rate will be calculated annually by the authority pursuant to Subsection D of 24A-8-3 NMSA 1978, and the Taxation and Revenue Department will collect the assessment.
2. The Health Care Delivery and Access Act authorizes the Taxation and Revenue Department (the "Department") to collect the assessment under the provisions of the Tax Administration Act.
3. Under the authority granted by §9-11-6.4, the Secretary mandates that tax returns related to the Health Care Delivery and Access Act be filed electronically. Assessments provided to the Department by the Health Care Authority (HCA) and confirmations of assessment amounts and payments must be completed using the Department's website: tap.state.nm.us.
4. According to §9-11-6.4, the Secretary mandates that tax payments required under the Health Care Delivery and Access Act be remitted electronically. Accepted methods include credit card, ACH debit, and ACH credit.
5. Taxpayers required to file tax returns or remit payments electronically may request a waiver for a single reporting period. Exception or waiver requests must be made on forms provided by the Department.
6. This mandate takes effect on July 1, 2025

Signed by:

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Stephanie Schardin Clarke
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