

2017 New Mexico Statutes

Chapter 7 - Taxation

Article 2A - Corporate Income and Franchise Tax

Section 7-2A-2 - Definitions.

Universal Citation: NM Stat § 7-2A-2 (2017)

7-2A-2. Definitions.

For the purpose of the Corporate Income and Franchise Tax Act and unless the context requires otherwise:

H. "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended;