

**2017 New Mexico Statutes**  
**Chapter 7 - Taxation**  
**Article 2 - Income Tax General Provisions**  
**Section 7-2-2 - Definitions.**

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

**7-2-2. Definitions.**

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

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