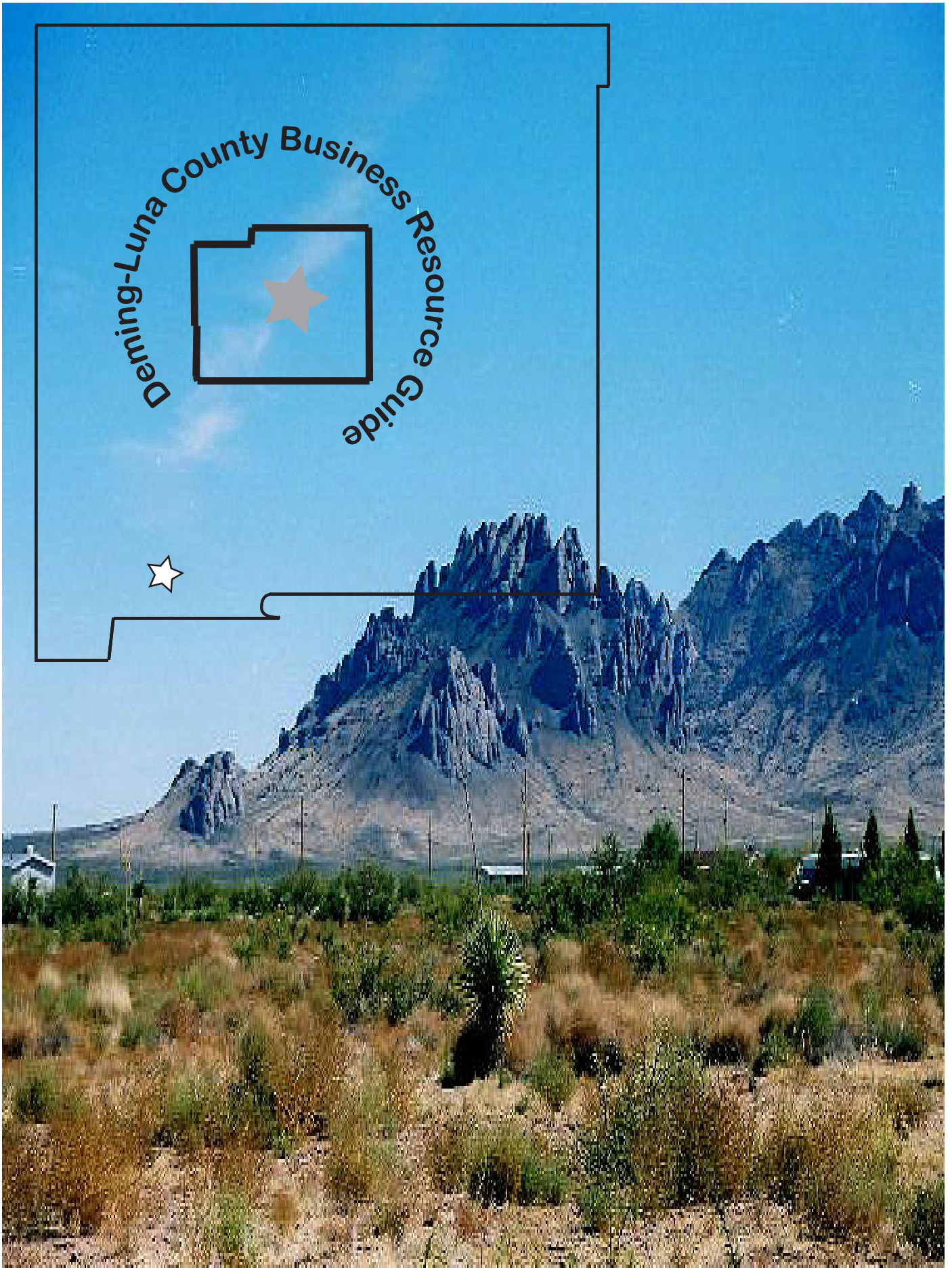
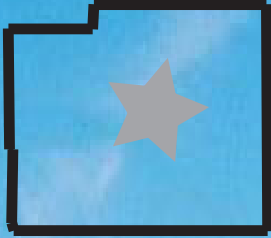


Deming-Luna County Business Resource Guide



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Deming Luna County Economic Development, Inc.  
1313 N Country Club Road, PO Box 551  
Deming, NM 88031  
Phone: 575.546.0870  
Fax: 575.546.1496  
[www.dlced.org](http://www.dlced.org)  
[linda\\_smrkovsky@lunacountynm.us](mailto:linda_smrkovsky@lunacountynm.us)

Compiled and written by:  
The Arrowhead Center  
New Mexico State University  
P.O. Box 30001, MSC 700  
Las Cruces, NM 88003  
Phone: 575.646.1434  
Fax: 575.646.7037  
[www.arrowheadcenter.org](http://www.arrowheadcenter.org)  
[info@arrowheadcenter.org](mailto:info@arrowheadcenter.org)

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Deming Luna County Economic Development, Inc., in partnership with the Arrowhead Center at New Mexico State University, has assembled this Business Resource Guide to assist new, existing, relocating, and potential business owners in Deming and Luna County. Economic development is vital to the success of the region and has been a focus of Deming Luna County Economic Development, since 1972. The Deming Luna County Economic Development, Inc. mission is to organize and promote workable programs for relocation and start-up of businesses and to retain and grow the businesses located in Deming and Luna County.

Originally created in 2002 and updated for 2010, this Business Resource Guide provides a comprehensive listing of local and statewide associations and governmental agencies, many of whom provide low or no cost assistance. Information is provided on business assistance, licenses, permits, taxes, financing, and other pertinent business issues. The organizations listed in this guide offer assistance and resources for an array of needs, with the understanding that no one organization can answer all questions.



# DEMOGRAPHIC INFORMATION

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## **Luna County**

Located in southwestern New Mexico, Luna County is comprised of 2,965 square miles of land. Most of the land is flat lowland, either grassland or desert scrub, but Luna County also contains three unique mountain ranges: Tres Hermanas Mountains in the south near Columbus, Cooke's Range in the north, and the Florida Mountains in the center of the county on the southeastern side of Deming. Luna County has an estimated population of 27,227 in 2008, ranking it eighteenth in terms of population among New Mexico's 33 counties. Luna County's per capita personal income in 2007 was \$20,933, ranking Luna County 28th in the state. Luna County's total employment in 2007 was 11,102, an increase of 10.2 percent between 2003 and 2007. The private sector employed 75.6 percent of all workers in Luna County in 2007, while government and government enterprises accounted for 19.6 percent overall.

- Named after Solomon Luna
- Founded March 16th, 1901
- Sunshine 90% of the year
- Average annual temperature: 76°
- Average rainfall: 9 inches

### *2008 Quick Facts*

- Median household income: \$27,957
- Cost of Living index: 82.3
- Average home value: \$133,939
- Housing units: 11,835

### *Business Quick Facts*

Private, nonfarm establishments, 2007 .....	437
Private, nonfarm employment, 2007 .....	5,101
Nonemployer establishments, 2007 .....	1,114
Federal Spending, 2008 .....	\$232,763

*Source: Bureau of Labor Statistics, BEA.gov, US Census, City-Data.com, Deming Luna County Economic Development, Inc.*



Top Ten Luna County Full-Time Employers:

Deming Public Schools .....	752
Homeland Security (Border Patrol) .....	396
Wal-Mart Supercenter .....	330
Mimbres Memorial Hospital .....	299
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**City of Deming**

Deming is the county seat and principal town of Luna County. Over a hundred years ago, Deming was primarily a railroad town when the Silver Spike was driven at the location of the joining of the second transcontinental railroad. Named after Mary Ann Deming Crocker, the wife of Charles Crocker, a leading railroad industry pioneer, Deming was founded in 1881 and incorporated in 1902. Originally given the nickname “New Chicago,” it was expected that the surge of railroad usage would cause the city to grow drastically enough to resemble Chicago, Illinois. Since a bustling metropolitan city doesn’t fit the beautiful scenic geography of southwest New Mexico, Deming instead offers a warm western hospitality full of beautiful scenic views and a rich history.

Deming is a city that cares about its past as can be viewed at one of the finest museums in the region. It also is concerned with the present with an excellent hospital, good schools, numerous churches of all denominations, a fine airport, and excellent transportation links. Great facilities in Deming include a modern aquatic park, a world-class BMX track, winery, golf course, and motor plex racetrack. Photographers and outdoorsmen find an abundance of wildlife in the surrounding mountains and desert, while bikers and ATV fans find miles of open country to explore.

*2008 Quick Facts*

- Elevation: 4,335 feet
- Total area: 9.3 square miles
- Population estimate: 15,480
- Population change since 2000: +9.7%
- Average household income: \$37,350
- Per capita income: \$14,365
- Cost of Living index: 82.6
- Housing units: 6,165
- Average home value: \$102,609
- New house building permits: 44
- Housing units renter occupied: 32%
- Median gross rent: \$427

*Source: Bureau of Labor Statistics, BEA.gov, US Census, City-Data.com, Deming Luna County Economic Development, Inc.*





## **Village of Columbus**

The historic community of Columbus is located approximately 30 miles south of Deming on Highway 11 and three miles north of the U.S./Mexico border. Columbus enjoys a unique distinction of having New Mexico's only international port of entry open 24-hours daily. At this border crossing between Columbus and Palomas, Chihuahua, Mexico is a quaint Mexican border town. Large farms dot the area where crops of chiles and award winning onions are grown. Ranching, individual merchants, and an increasing number of retirees round out the local economy. Aviation enthusiasts continue to grow the retirement airpark community just three miles north of the Columbus village limits. Visitors are attracted to Pancho Villa State Park, located at the south side of Columbus. The Parks' 49 acres are enhanced by one of the most beautiful botanical gardens in the southwest, featuring many varieties of cacti, native trees, and plants.

Columbus is a charming village that boasts a mild climate, beautiful sunsets, a view of the Tres Hermanas and Florida Mountains, and an economical cost of living, fashioning it an ideal place to "get away from it all."

### *2008 Quick Facts*

- Named after Christopher Columbus
- Elevation: 4,000 feet
- Total area: 2.8 square miles
- Population estimate: 1,841
- Population change since 2000: +4.3%
- Median resident age: 28.2 years
- Median household income: \$18,936
- Per capita income: \$9,627
- Cost of living index: 82.0
- Average home value: \$71,305

*Source: Bureau of Labor Statistics, BEA.gov, US Census, City-Data.com, Deming Luna County Economic Development, Inc.*



# BUSINESS ASSISTANCE

PAGES 11 - 13

Multiple organizations and government agencies exist to provide business assistance for the unique needs of potential and existing business owners. This Business Resource Guide is not intended to provide advice but rather illuminate organizations available to assist business owners. This section provides a brief description of these organizations and contact information.

## **Deming / Luna County**

### **Deming-Luna County Chamber of Commerce**

Deming-Luna County Chamber of Commerce is dedicated to providing up-to-date community information for visitors, businesses considering relocation, and entrepreneurs planning new business ventures.

### **Deming Luna County Economic Development, Inc.**

Deming Luna County Economic Development, Inc. has been encouraging economic vitality throughout Deming and Luna County since 1972. The Corporation's mission is to organize and promote workable programs for relocation and start-up of businesses and to retain the businesses located in Deming and Luna County.

### **Mimbres Valley Learning Center (MVLC) & Special Events Center**

MVLC is a unique "umbrella" facility that houses satellite campuses of the Dona Ana Community College of New Mexico State University and Western New Mexico University. Both universities provide rapid and flexible customized training programs for local employers. MVLC also has conference rooms available for community use.

### **New Mexico Department of Workforce Solutions (NM DWS)**

NM DWS offers a workforce delivery system available for all employers that prepares New Mexico job seekers to meet current and emerging needs of New Mexico businesses. Workforce Connections, the local NM DWS office, provides services for employers and job seekers. The services for employers include technical assistance, labor market analysis, job postings, testing, and employee screening.

## **Regional / Southwest New Mexico**

### **Arrowhead Center**

The Arrowhead Center provides focused workshops and training for entrepreneurs as well as workshops for small business that hone the necessary skills to compete in an increasingly competitive environment. Business assistance can take the form of business plans, marketing studies, feasibility studies, financial analysis, industry analyses, and similar services. Arrowhead Center offers state-wide business assistance through its partnership with New Mexico State University's Cooperative Extension Service.

### **New Mexico State University Cooperative Extension Service**

The Cooperative Extension Service at New Mexico State University offers research-based educational programs and publications. Specialists are available to assist with the development and growth of businesses in New Mexico, with a strong level of expertise in rural economic development.

### **Deming-Luna County Chamber of Commerce**

800 E Pine  
Deming, NM 88031  
575.546.2674 • 575.546.9569 Fax  
Toll-Free: 800.848.4955  
[www.demingchamber.com](http://www.demingchamber.com)

### **Deming Luna County Economic Development, Inc.**

1313 N Country Club Road  
Deming, NM 88031  
575.546.0870 • 575.546.1496 Fax  
[www.dlced.org](http://www.dlced.org)

### **Mimbres Valley Learning Center**

2300 E Pine  
Deming, NM 88030  
575.546.6556 • 575.546.6552 Fax  
<http://www.wnmu.edu/ExtUniv/mimbres.shtml>

### **Workforce Connections**

322 East Oak  
Deming, NM 88030  
575.546.0192 • 575.544.3605 Fax  
[www.dws.state.nm.us](http://www.dws.state.nm.us)

### **Arrowhead Center**

**New Mexico State University**  
PO Box 30001, MSC 700  
Las Cruces, NM 88003-4188  
575.646.1434 • 575.646.7037 Fax  
[www.arrowheadcenter.org](http://www.arrowheadcenter.org)  
[info@arrowheadcenter.org](mailto:info@arrowheadcenter.org)

### **Luna County Extension Office**

210B Poplar St.  
Deming, NM 88030  
575.546.8806 • 575.546.9603 Fax  
Email: [luna@nmsu.edu](mailto:luna@nmsu.edu)

### **Cooperative Extension Service**

**New Mexico State University**  
PO Box 30001, MSC 3AE  
Las Cruces, NM 88003-0031  
575.646.5682 • 575.646.2702 Fax  
<http://aces.nmsu.edu>

### **Service Corps of Retired Executives (SCORE)**

SCORE is a resource partner of the Small Business Association dedicated to entrepreneur education and the formation, growth, and success of small businesses nationwide. There are more than 10,500 SCORE volunteers in 374 chapters operating in over 800 locations across the nation who assist small businesses with business counseling and training. SCORE also operates an active online counseling initiative.

### **Small Business Association (SBA)**

The SBA is an independent agency of the federal government to aid, counsel, assist, and protect the interests of small business concerns, to preserve free competitive enterprise, and to maintain and strengthen the overall economy of our nation. The SBA helps Americans start, build, and grow businesses through a network of field offices and partnerships with public and private organizations. The SBA operates full service district offices in every state.

The SBA Answer Desk is a national toll-free telephone service providing information to the public on small business problems and concerns; moreover, this service provides general information about SBA programs and other programs available to assist the small business community.

### **Small Business Development Centers (SBDCs)**

SBDCs offer one-stop assistance to individuals and current and prospective small businesses by providing a wide-variety of information and guidance in central and easily accessible branch locations. The program is a cooperative effort of the private sector, the educational community, and federal, state, and local governments.

### **Women's Economic Self-Sufficiency Team (WESST)**

WESST is a statewide economic development organization committed to growing New Mexico's economy by cultivating entrepreneurship. WESST places particular emphasis on helping low-income women and minorities achieve financial self-sufficiency through sustained self-employment. While the historical target market is low-income, unemployed, and/or underemployed women and minorities, WESST's services are available to any New Mexico resident seeking to start or grow a business.

## **State of New Mexico**

### **New Mexico Department of Agriculture (NMDA)**

NMDA helps agriculture and related businesses with licenses, testing, CEU's, pesticide registration, and other issues through six divisions: Agricultural and Environmental Services, Agricultural Programs and Resources, Dairy, Marketing and Development, Standards and Consumer Services, and Veterinary Diagnostic Services.

### **New Mexico Partnership (NMP)**

NMP is a public-private, non-profit entity designated by the State of New Mexico with the sole purpose of helping people move their businesses to New Mexico. They claim to eliminate much of the red tape involved in moving businesses and also offer incentive packages for businesses interested in moving to New Mexico.

### **Las Cruces SCORE #397**

Loretto Towne Center  
505 S Main St., Suite 125  
Las Cruces, NM 88001  
575.523.5627 • 575.524.2101 Fax  
score.397@scorelascruces.org  
[www.scorelascruces.org](http://www.scorelascruces.org)

### **NM SBA District Office**

625 Silver, SW, Suite 320  
Albuquerque, NM 87102  
505.248.8225 • 505.248.8246 Fax  
[www.sba.org](http://www.sba.org)

### **SBA Answer Desk**

1.800.U.ASK.SBA  
answerdesk@sba.gov  
• Business Information Assistants are available by calling the Answer Desk

### **Silver City & Deming SBDC**

**Western New Mexico University**  
817 W 12th St./P.O. Box 680  
Silver City, NM 88062  
575.538.6320 • 575.538.6341 Fax  
[www.nmsbdc.org](http://www.nmsbdc.org)

### **Las Cruces SBDC**

**Dona Ana Community College**  
2345 E Nevada Ave.  
Las Cruces, NM 88001  
575.527.7676 • 575.528.7432 Fax  
Toll-Free: 800.281.SBDC  
[www.nmsbdc.org](http://www.nmsbdc.org)

### **WESST Corp**

2907 East Idaho, Suite A /P.O. Box 444  
Las Cruces, NM 88004-0444  
575.541.1583 • 575.647.5524 Fax  
Toll-Free: 800.GO.WESST  
[www.wesst.org](http://www.wesst.org)

### **NM Department of Agriculture**

MSC 3189, Box 30005  
Las Cruces, NM 88003-8005  
575.646.3007 • 575.646.8120 Fax  
<http://nmdaweb.nmsu.edu>

### **NM Partnership**

117 Gold Ave., SW  
Albuquerque, NM 87102  
888.715.5293 • 505.247.8500  
<http://www.nmpartnership.com>

### **New Mexico Economic Development Department (NM EDD)**

NM EDD's Community, Business, and Rural Development Teams work closely with local economic development organizations to provide a variety of assistance for New Mexico businesses – new, existing, and/or relocating. Whether looking for financial, labor training, technical, or regulatory assistance, or site selection guidance, NM EDD has the expertise to guide you through the process.

### **New Mexico Manufacturing Extension Partnership (NM MEP)**

New Mexico MEP is part of a national network which provides technical and business resources to manufacturers who are prepared to expand their capabilities and increase profitability. NM MEP offers business planning and enterprise development, lean manufacturing and process improvement, ISO9000/14000 certifications, and technology transfer and commercialization through on-site training or analysis of projects to small businesses.

### **New Mexico Minority Business Enterprise Center (NM MBEC)**

NM MBEC provides business consulting services to eligible minority business owners to help start and grow businesses. NM MBEC offers a wide range of business services including financing and bonding, US Small Business Administration Program Certification, 8(a) and HUB Zone Certification, and procurement and contracting services.

### **New Mexico Small Business Assistance Program (NM SBA)**

NM SBA offers assistance to New Mexico small businesses with a technical challenge that requires national laboratory expertise from scientists or engineers at Los Alamos and Sandia National Laboratories. Such projects include testing, design consultation, and access to special equipment or facilities. The small businesses must be for-profit, located in New Mexico, US owned and operated, and pay gross receipts tax to the State of New Mexico.

### **Technology Ventures Corporation (TVC)**

TVC is a non-profit organization that assists entrepreneurs and businesses commercializing technology from national laboratories by providing consulting, seminars, job-matching, and assisting in finding the right investors.

### **The Space Alliance Technology Outreach Program (SATOP)**

Any type of small business can submit a technical challenge to SATOP. If able to assist, the small business is provided with up to 40 hours of free technical assistance from a qualified scientist or engineer.

### **U.S. Department of Agriculture (USDA) - Rural Development**

USDA Rural Development provides consultations, assistance, and funding opportunities for individuals and businesses located in rural communities through out the nation. The USDA Rural Development operates full service offices in every state of the country.

### **NM Economic Development Department**

1100 St. Francis Dr., Suite 1060  
Santa Fe, NM 87505  
505.827.0300 • 505.827.0328 Fax  
Toll-Free: 800.374.3061  
edd.info@state.nm.us  
www.gonm.biz

### **NM Manufacturing Extension Partnership**

4501 Indian School Rd., NE, Suite 202  
Albuquerque, NM 87110  
505.262.0921 • 505.262.9691 Fax  
Toll-Free: 800.MEP.4MFG  
info@newmexicomep.org  
[www.newmexicomep.org](http://www.newmexicomep.org)

### **NM Minority Business Enterprise Center**

718 Central Ave., SW  
Albuquerque, NM 87102  
505.843.7114 • 505.242.2030 Fax  
info@nm-mbec.com  
[www.nm-mbec.com](http://www.nm-mbec.com)

### **Los Alamos National Laboratories**

Small Business Office  
1619 Central Ave., MS A117  
Los Alamos NM 87545  
505.667.4419 • 505.667.9819 Fax  
business@lanl.gov  
<http://supply.lanl.gov/sbp/>

### **Sandia National Laboratories**

Business Assistance Program  
PO Box 5800  
Albuquerque, NM 87185  
505.284.9548 • 505.844.4543 Fax  
[www.sandia.gov/bus-ops/small-business](http://www.sandia.gov/bus-ops/small-business)

### **Technology Ventures Corporation**

1155 University Blvd., SE  
Albuquerque, NM 87106  
505.246.2882 • 505.246.2891 Fax  
<http://techventures.org>

### **NM SATOP Center**

2209 Miguel Chavez Rd, Suite C  
Santa Fe, NM 87505  
505.820.6267 • 505.983.8654 Fax  
[www.spacetechnologies.com](http://www.spacetechnologies.com)

### **USDA - Rural Development**

2507 N Telshor Blvd.  
Las Cruces, NM 88011  
575.522.8775 • 575.522.6031 Fax  
[www.rurdev.usda.gov](http://www.rurdev.usda.gov)

DOING BUSINESS IN LUNA COUNTY  
PAGES 15 - 24

# DOING BUSINESS IN LUNA COUNTY

Deming Luna County Economic Development, Inc. recommends that prospective and current business owners seek out and carefully consider advice from competent advisors when selecting a legal form of business, tax reporting, construction permits, employee laws and regulations, or any business matter that can have legal ramifications.

## **Business Identity**

### **Legal Forms of Business**

New Mexico offers prospective businesses many options to consider for their legal form. Among the options are sole proprietorship, partnership, limited liability company, and corporation. Deming Luna County Economic Development, Inc. strongly recommends that entrepreneurs seek out and carefully consider advice from competent advisors about the most advantageous legal form of business for proposed business operations. Areas to review include, but are not limited to, ease of formation, reporting requirements, access to capital, cost to establish and operate, limitation of liability, and tax treatment. A brief overview of the advantages and disadvantages of various forms of business organization are provided by the SBA and the Internal Revenue Service (IRS) on their respective Web sites.

Once the decision has been made regarding the legal structure of the business, the next step is to review and complete the applications, registrations, and permitting, that are necessary to establish and operate the business.

### **Corporation / Limited Liability Company**

Corporations (domestic and foreign) and limited liability companies (domestic and foreign) are registered with the Corporations Bureau at the New Mexico Public Regulation Commission.

#### *Corporation*

- See New Mexico Public Regulation Commission free publication "Requirements for Incorporating a New Mexico Corporation for Profit" (53-12-1 to 53-12-6 NMSA 1978) available for download at <http://www.nmprc.state.nm.us/cf.htm>
- See New Mexico Public Regulation Commission free publication "Requirements to Qualify a Foreign Profit Corporation" (53-17-5 to 15-17-6 NMSA 1978) available for download at <http://www.nmprc.state.nm.us/cf.htm>

#### *Limited Liability Company*

- See New Mexico Public Regulation Commission free publication "Organizing a New Mexico Limited Liability Company" (53-19-7 to 53-19-10 NMSA 1978) available for download at <http://www.nmprc.state.nm.us/cf.htm>
- See New Mexico Public Regulation Commission free publication "Requirements for Registering a Foreign Limited Liability Company" (53-19-47 to 53-19-56 NMSA 1978) available for download at <http://www.nmprc.state.nm.us/cf.htm>

### **US Small Business Administration**

625 Silver, SW, Suite 320  
Albuquerque, NM 87102  
505.248.8225 • 505.248.8246 Fax  
[www.sba.org](http://www.sba.org)

- For additional information, refer to the SBA publication "Selecting the Legal Structure for Your Business" available for download at <http://www.sba.gov/library/pubs/mp-25.pdf>.

### **IRS Taxpayer Assistance Center**

505 S Main  
Las Cruces, NM 88001  
575.527.6903 • 505.837.5519 Fax  
Toll-Free: 877.777.4778  
[www.irs.gov](http://www.irs.gov)

- For information on the tax considerations associated with the legal forms of business organization, refer to IRS publications located at <http://www.irs.gov/businesses/small/>.

### **NM Public Regulation Commission**

P.E.R.A. Building  
1120 Paseo De Peralta / PO Box 1269  
Santa Fe, NM 87501  
505.827.4502 • 505.827.4387 Fax  
Toll-Free: 888.4ASK.PRC  
[www.nmprc.state.nm.us/cb.htm](http://www.nmprc.state.nm.us/cb.htm)

## **Limited Partnership / Limited Liability Partnership**

Businesses wishing to locate operations in Luna County and operate as a New Mexico Limited Partnership, Foreign Limited Partnership, New Mexico Limited Liability Partnership, or Foreign Limited Liability Partnership must register with the New Mexico Secretary of State's Office. The Secretary of State's Web site provides instructions for applying to register the types of partnerships described below.

### *Limited Partnership*

- For requirements for Registration as a New Mexico Limited Partnership, please refer to New Mexico Statutes Annotated, Section 54-2-1 through 54-2-48, 1978 compilation (1995 cum. Supp.).
- For requirements for Registration as a Foreign Limited Partnership, please refer to New Mexico Statutes Annotated, Section 54-2-49 through 54-2-61, 1978 compilation.

### *Limited Liability Partnership*

- For requirements for Registration as a New Mexico Limited Liability Partnership, please refer to, New Mexico Statutes Annotated, Section 54-1A-101 through 54-1A-1206, 1978 compilation.
- For requirements for Registration as a Foreign Limited Liability Partnership, please refer to New Mexico Statutes Annotated, Section 54-1A-101 through 54-1A-1206, 1978 compilation.

## **Reservation of Corporate Name**

Prospective businesses wishing to register their proposed corporate name with the New Mexico Public Regulation Commission may do so by filing the Application for Reservation of Corporate Name.

## **Forming the Legal Entity**

The process for establishing a business in Luna County varies by the legal form of the proposed business. Deming Luna County Economic Development, Inc. recommends that advice from competent advisors be obtained prior to completing associated forms, submitting applications, and paying corresponding fees.

## **Business Licenses / Registration**

### **New Mexico Combined Reporting System (CRS) Number**

Every business operating in New Mexico must register with the New Mexico Taxation and Revenue Department (NM TRD) and obtain a CRS number. The CRS number serves as your New Mexico tax identification number and is used to report New Mexico major business taxes, such as:

- Gross Receipts Tax
- Compensating Tax
- Withholding Tax

To obtain a CRS number, fill out and submit the "Application for Business Tax Identification Number" (ACD-31015) to any local tax office. There is no fee to register or obtain a CRS number. If the application is completed and returned in person to any district tax office, the CRS number will be issued immediately. It may take a few weeks to receive a CRS number when the application is mailed.

Additionally, a CRS number may be obtained online at <https://tax.newmexico.gov>. A CRS number will be automatically generated once registration is complete.

## **NM Office of the Secretary of State**

Operations Division  
325 Don Gaspar, Suite 300  
Santa Fe, NM 87503  
505.827.3600 • 505.827.3634 Fax  
Toll-Free: 800.477.3632  
[www.sos.state.nm.us](http://www.sos.state.nm.us)

## **NM Public Regulation Commission**

P.E.R.A. Building  
1120 Paseo De Peralta / PO Box 1269  
Santa Fe, NM 87501  
505.827.4502 • 505.827.4387 Fax  
888.4ASK.PRC  
[www.nmprc.state.nm.us/cb.htm](http://www.nmprc.state.nm.us/cb.htm).

- See New Mexico Public Regulation Commission free publication "Requirements for Reservation of Corporate Name" (53-11-7 NMSA 1978) available for download at <http://www.nmprc.state.nm.us/corporations/corpshome.htm>.

## **NM Taxation and Revenue Department**

2540 El Paseo, Bldg #2  
Las Cruces, NM 88004-0607  
575.624.6225 • 575.524.6224 Fax  
[www.tax.newmexico.gov](http://www.tax.newmexico.gov)



Applications also are available by visiting the appropriate village, city or county office. These offices will be able to assign a CRS number immediately when applying in person. The table below indicates the available locations within Luna County to apply for a CRS.

For businesses located within the village limits of the <b>Village of Columbus</b> , applications are available at:	Columbus Village Hall 214 W Broadway/PO Box 350 Columbus, NM 88029 575.531.2663 • 575.531.2633 Fax
For businesses located within the city limits of the <b>City of Deming</b> , applications are available at:	Deming City Hall 309 S Gold/PO Drawer 706 Deming, NM 88031 575.546.8848 • 575.546.6442 Fax
For businesses located in the <b>Extra-Territorial Zone (ETZ)</b> surrounding Deming and in <b>Luna County</b> , applications are available at:	Office of the Luna County Clerk Luna County Courthouse 700 S Silver Avenue/PO Box 1838 Deming, NM 88031-1838 575.546.0491 • 575.543.6617 Fax

#### Requirements for Corporations

- Corporations must register with and obtain a corporate identification number from the Public Regulation Commission (PRC) before requesting a CRS number. A CRS number cannot be issued for corporations prior to PRC registration.

#### Requirements for Oil and Gas

- Persons or businesses that produce oil, natural gas, liquid hydrocarbons, carbon dioxide, helium, or other non-hydrocarbon gas and/or is a process of natural gas must obtain a separate oil and gas taxpayer identification number from the New Mexico Taxation and Revenue Department (NM TRD). NM TRD's Oil and Gas Tax Filer's Kit, mailed to oil and gas production tax registrants, contains detailed information on oil and gas taxes and includes the forms and instructions necessary to file and pay the taxes.

#### Unemployment Insurance Registration

Every new business in New Mexico is required to complete Form ES-802 whether they have employees or not. Form ES-802 is the registration for unemployment insurance and must be requested within 10 days of beginning a business and completed and mailed within 30 days. Instructions for completing the form are available online, or the form can be downloaded, completed, and mailed to the New Mexico Department of Workforce Solutions.

#### Federal Tax Identification

An Employer Identification Number (EIN), also known as a Federal Tax Identification Number, is used to identify a business entity. The Internal Revenue Service uses the EIN to identify taxpayers that are required to file various business tax returns. EINs are required for employers, sole proprietors, corporations, partnerships, non-profit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities. An EIN is used on all items sent to the Internal Revenue Service and the Social Security Administration (SSA). The EIN is obtained by filing Form SS-4, "Application for Employer Identification Number," with the IRS. Additionally, downloadable forms, instructions, and publications are available on the Web site.

#### **NM Public Regulation Commission**

P.E.R.A. Building  
1120 Paseo De Peralta/PO Box 1269  
Santa Fe, NM 87501  
505.827.4502 • 505.827.4387 Fax  
Toll-Free: 888.4ASK.PRC  
[www.nmprc.state.nm.us/cb.htm](http://www.nmprc.state.nm.us/cb.htm).

#### **NM Taxation and Revenue Department**

2540 El Paseo, Bldg #2  
Las Cruces, NM 88004-0607  
575.624.6225 • 575.524.6224 Fax  
[www.tax.state.nm.us](http://www.tax.state.nm.us)

#### **NM Department of Workforce Solutions**

Workforce Transition Services Division/  
Tax Section  
PO Box 1928  
Albuquerque, NM 87103  
505.841.8576 • 505.841.4423 Fax  
[www.dws.state.nm.us](http://www.dws.state.nm.us)

- Form ES-802 is available for online completion at <http://www.dws.state.nm.us/dws-forms.html>

#### **IRS Taxpayer Assistance Center**

505 S Main  
Las Cruces, NM 88001  
575.527.6903 • 505.837.5519  
Toll-Free: 877.777.4778  
[www.irs.gov](http://www.irs.gov)

- Form SS-4 is available online at <http://www.irs.gov/pub/irs-pdf/fss4.pdf>

## **When Hiring Employees**

All employees of a business will be required to complete the following forms as their first action:

- IRS Form W-4 “Withholding Allowance Certificate”
- DHS Form I-9 “Employment Eligibility Verification”

Additionally, businesses may provide employees with the following forms:

- IRS Notice 797 “Eligibility for Refund Because of Earned Income Tax Credit”
- IRS Form W-5 “Earned Income Tax Credit Advance Payment Certificate”

Record Keeping Requirements

- After the employee completes and signs the Form W-4, it must be kept on file with the business. This form serves as verification that withholding of federal income tax is according to the employee’s instructions and needs to be available for inspection should the IRS ever request it. Employers may be directed (in a written notice or in future published guidance) to send certain Forms W-4 to the IRS.

## **Posting Requirements**

All employers are required by state and federal regulations to post the following documents in a conspicuous place for their employees.

The State of New Mexico requires employers to post:

- New Mexico Minimum Wage Act (Department of Labor)
- New Mexico Job Health and Safety Protection (Occupational Safety and Health Bureau)
- New Mexico Worker’s Compensation Act and a supply of “Notice of Accident” forms
- Unemployment Insurance Notice (Department of Labor)

The United States government requires employers to post:

- Equal Employment Opportunity is the Law
- Federal Minimum Wage
- Job Safety and Health Protection
- Employee Polygraph Protection
- Your Rights Under the Family Medical Leave Act of 1993
- 

The above information is contained in two posters, with the exception of the Unemployment Insurance Notice. These posters may be obtained free of charge from the NM DWS or the local Workforce Connections office. All NM DWS forms plus the publication “Employer Responsibilities under the Unemployment Compensation Law of New Mexico” are available on the NM DWS Web site.

## **Workers’ Compensation**

Workers’ Compensation Insurance is required of all businesses with more than three employees. Only farm and ranch laborers, real estate salespersons, and private domestic servants are exempt from this requirement. Conversely, employers engaged in business activities that are required to be licensed under the provisions of the Construction Industries Licensing Act, Worker’s Compensation Insurance is required for all employees, regardless of the number.

## **Internal Revenue Service**

- IRS Form W-4, available at: [www.irs.gov/pub/irs-pdf/fw4.pdf](http://www.irs.gov/pub/irs-pdf/fw4.pdf)
- DHS Form I-9, available at: [www.uscis.gov/files/form/i-9.pdf](http://www.uscis.gov/files/form/i-9.pdf)
- IRS Notice 797, available at: [www.irs.gov/pub/irs-pdf/n797.pdf](http://www.irs.gov/pub/irs-pdf/n797.pdf)
- IRS Form W-5, available at: [www.irs.gov/pub/irs-pdf/fw5.pdf](http://www.irs.gov/pub/irs-pdf/fw5.pdf)

## **Workforce Connections**

322 E Oak Dr.  
Deming, NM 88030  
575.546.0192 • 575.544.3605 Fax  
[www.dws.state.nm.us](http://www.dws.state.nm.us)

## **NM Workers’ Compensation Administration**

2410 Centre Ave., SE  
PO Box 27198  
Albuquerque, NM 87125-7198  
505.841.6000 • 505.841.6009 Fax  
Toll-Free: 800.255.7965  
[www.workerscomp.state.nm.us](http://www.workerscomp.state.nm.us)

## **Las Cruces Workers’ Compensation Administration**

1120 Commerce Dr., Suite B-1  
Las Cruces, NM 88011  
575.524.6246 • 575.524.6249 Fax  
[www.workerscomp.state.nm.us](http://www.workerscomp.state.nm.us)

- Additional information is available in the “Guide to Workers Compensation in New Mexico” available at [www.workerscomp.state.nm.us/downloads/brochure.pdf](http://www.workerscomp.state.nm.us/downloads/brochure.pdf)

## Occupation Health and Safety Bureau (OHSB)

OHSB is a state regulatory agency that is part of the New Mexico Environment Department and has the responsibility of enforcing occupational health and safety regulations within New Mexico. New Mexico has adopted the Federal Occupational Safety and Health Administration Regulations and has promulgated additional state specific regulations. The scope of NM OHSB's jurisdiction includes all private industry and public entities such as city, county, and state government, excluding Federal employees. The OHSB is divided into three sections: Administrative, Compliance, and Consultation. The consultation program has free services targeted for smaller businesses.

## **Building Permits / Zoning Clearance**

### Zoning Clearance

To prevent development from interfering with existing residents or businesses and to maintain the "character" of the community, zoning regulations exist.

If a business use does not fit within the current zoning regulations, the business must apply for a re-zoning change or non-conforming use permit. Contact the Deming Building Inspector at City Hall for information on beginning this process. A business may have additional conditions in the zoning regulations that require a special use permit. The special use permit form is available at the Deming City Hall from the Building Inspector as well as the regulations and instructions for submitting the special use permit.

### Village of Columbus

The village of Columbus has five zoning district classifications in Ordinance Number 212, which is available at the Village Hall.

- Single Family Dwelling
- Commercial
- 3
- 4
- 5

### City of Deming

The City of Deming has fifteen zoning district classifications, listed below. Color-coded zoning maps are on display at Deming City Hall or are available on the City of Deming web site.

- Single Family Dwelling (A, A1, A3, A4)
- Agriculture (A5)
- Government (G)
- Multifamily Dwelling (B, B1, B2)
- Commercial (C, C2)
- Neighborhood Commercial (C1)
- Industrial (D)
- Trailor /Mobile Home (T)
- Planned Urban Development (PUD)

### Deming ETZ (Extra-Territorial Zone)

The Deming ETZ has nine distinct classifications. Five districts are residential, one is commercial, one is industrial, one is rural, and the remaining district is designated for public land use.

- Rural Agriculture
- Industrial
- Commercial
- Residential (A, A1, B, B1, CD)
- Utility, Recreation, Public Land

## NM Occupational Health and Safety Board

525 Camino de los Marquez, Suite 3  
Santa Fe, NM 87505  
505.476.8700 • 505.476.8734 Fax  
[www.nmenv.state.nm.us](http://www.nmenv.state.nm.us)

### Columbus Village Hall

214 W Broadway/PO Box 350  
Columbus, NM 88029  
575.531.2663 • 575.531.2633 Fax

### Deming Building Inspector

City Hall  
309 S Gold/PO Drawer 706  
Deming, NM 88031  
575.546.8848 • 575.546.6442 Fax  
[www.cityofdeming.org](http://www.cityofdeming.org)

- Deming zoning classifications available at: [www.cityofdeming.org/Amended%20Zoning%20Map%20122007.pdf](http://www.cityofdeming.org/Amended%20Zoning%20Map%20122007.pdf)

### Planning Department

County of Luna  
201 E Cody Rd.  
Deming, NM 88031  
575.543.6620 • 575.544.3455 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

- Complete ETZ regulations available at [www.cityofdeming.org/2City%20of%20Deming%20ETZ%20Ordinance.pdf](http://www.cityofdeming.org/2City%20of%20Deming%20ETZ%20Ordinance.pdf)

### Deming Industrial Parks

The Deming Industrial Parks consist of over 800 acres of industrial land and two locations. The parks are divided between Deming’s city limits and the surrounding Deming ETZ. The guidelines for businesses locating in the Industrial Park are the same as those for the Deming ETZ. For additional information, contact Deming Luna County Economic Development, Inc.

### Deming Luna County Economic Development, Inc.

2300 E Pine  
Deming, New Mexico, 88030  
575.546.6594 • 575.546.0938 Fax  
[www.cityofdeming.org/edc/](http://www.cityofdeming.org/edc/)

### County of Luna

The County of Luna does not have any zoning regulations, other than those concerning subdivisions. All businesses must comply with state permitting and regulations. The Luna County Planning Office can assist with state permits and regulations. The Building Inspector and Codes Enforcement Officer are also located in the County Planning Office.

### Planning Department

County of Luna  
201 E Cody Road  
Deming, NM 88031  
575.543.6620 • 575.544.3455 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

### Subdivisions

Each local government has its own regulations concerning the process and timeline for developing subdivisions.

The <b>Village of Columbus</b> regulations governing all subdivisions within the village limits of Columbus are available at the Village Hall.	The <b>City of Deming</b> regulations governing all subdivisions within the city limits of Deming are listed in Title 13 of the City Code of Deming, available at <a href="http://www.cityofdeming.org">www.cityofdeming.org</a> or by contacting the City Planner at City Hall.	The <b>County of Luna</b> regulations governing all subdivisions in the unincorporated portions of Luna County are available from the Planning Department in the Luna County Courthouse. Additional assistance is also available from the Building Inspector.
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- Subdivisions located in the Extra-Territorial Zone surrounding Deming require concurrence from both the City of Deming and the County of Luna. Both local governments will be asked to review the preliminary plan to determine under whose jurisdiction the subdivision should be developed. If the subdivision is planning a high population density and the use of city utilities, most likely the subdivision will be assigned to the City of Deming. Otherwise, the subdivision may fall under the jurisdiction of the County of Luna. The determination of jurisdiction decides which subdivision regulations the developer must follow.

### Building Permits

Any building or structure planned to be erected, constructed, enlarged, altered, repaired, moved, improved, removed, converted, or demolished requires a building permit. This applies to almost all exterior projects, many interior projects, and all commercial projects in Luna County. Failure to secure a permit when one is needed can result in fines, time in jail, and project delays.

### Local Building Permits

#### The Village of Columbus

Building permits are required for construction activity within the Village limits and the Columbus Industrial Park. The Village of Columbus does not have its own building inspector. Therefore, all inspection activity must go through the State of New Mexico Construction Industries Division.

#### City of Deming

Building permits from the City of Deming are required for construction activity within the city limits, within the ETZ surrounding Deming, and the Deming Industrial Park. Applications for general construction permits are available from the Building Inspector at the Deming City Hall. The Web site lists building regulations in Section 11 of the City Code.

### Village Hall

214 W Broadway/PO Box 350  
Columbus, NM 88029  
575.531.2663 • 575.531.2633 Fax

### Building Inspector

City Hall  
309 S Gold/PO Drawer 706  
Deming, NM 88031  
575.546.8848 • 575.546.6442 Fax  
[www.cityofdeming.org](http://www.cityofdeming.org)

## Luna County

Building permits are required by the County of Luna for construction activity occurring in all other parts of Luna County not covered by the Village of Columbus or the City of Deming. Copies of the Luna County Building Code Ordinance and Performance Standards {Book 28, Page 686-693} are available in the Planning Department.

## State of New Mexico Construction Industries Division (CID)

This Division is responsible for issuing residential and commercial building permits and conducts field inspections for general building, electrical, mechanical, and LP Gas code compliance and safety standards. CID is part of the New Mexico Licensing and Regulation Department and is responsible for:

- Examination and issuance of licenses for contractors and certificates of competence for journeymen
- Review and approval of residential and commercial building plans for building code and accessibility requirements
- Conducting unlicensed contractor investigations
- Code compliance and other complaints related to violation of the Construction Industries Licensing Act

## New Inspection Request Procedure

Inspections must be requested through the inspection support center via email, mail, or phone. The support center will dispatch the request to the appropriate inspector. Individual inspectors are not able to accept inspection requests. Local municipalities and governments enforce the State of New Mexico codes as endorsed by the Construction Industries Division.

## Additional Permits

The State of New Mexico requires additional permits for the following items: manufactured structures, septic tanks, water wells, and alternative methods and materials.

## Manufactured Structures

A manufactured structure refers to any building that is pre-fabricated in any manner and transported to its final site. Permits and inspections are handled through the New Mexico Manufactured Housing Division, even though a manufactured structure may be used for a commercial purpose.

Manufactured structures require a moving permit and an installation permit:

- For locations under the jurisdiction of the **Village of Columbus**, contact the New Mexico Manufactured Housing Division.
- For locations under the jurisdiction of the **City of Deming**, contact the New Mexico Manufactured Housing Division for a Moving and Installation Permit and the City Building Inspector for an Aesthetic Review Permit. The City Building Inspector will issue the final Certificate of Occupancy.
- For locations under the jurisdiction of the **County of Luna**, contact the County Assessor for a Moving Permit and the County Planning Department for an Installation Permit. The County Building Inspector will issue the final Certificate of Occupancy.

## Planning Department

County of Luna  
201 E Cody Rd.  
Deming, NM 88031  
575.543.6620 • 575.544.3455 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

## NM Construction Industries Division Regulation and Licensing Department

2550 Cerrillos Rd.  
Santa Fe, NM 87505  
505.476.4700  
[www.rld.state.nm.us/CID](http://www.rld.state.nm.us/CID)

## NM Construction Industries Division

505 S Main St., Suite 150  
Las Cruces, NM 88004  
575.524.6320 • 575.524.6319 Fax  
[www.rld.state.nm.us/CID](http://www.rld.state.nm.us/CID)

## NM Manufactured Housing Division

505 S Main, Suite 150/PO Box 939  
Las Cruces, NM 88004  
575.524.6320 • 575.524.6319 Fax  
[www.rld.state.nm.us/mhd](http://www.rld.state.nm.us/mhd)

## Building Inspector

City Hall  
309 S Gold/PO Drawer 706  
Deming, NM 88031  
575.546.8848 • 575.546.6442 Fax  
[www.cityofdeming.org](http://www.cityofdeming.org)

## County Assessor

Luna County Courthouse  
700 S Silver Avenue  
Deming, NM 88030  
575.546.0404 • 575.546.4580 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

## Septic Tanks

Permits for approved liquid waste are required for septic tanks. Contact the New Mexico Environment Department.

## Water Wells

Approved domestic well permits are available from the local New Mexico State Engineer's Office.

## Alternative Methods and Materials

Alternative methods of building or use of building materials are handled through a separate section in the New Mexico Construction Industries Division for review and approval. The nearest office is in Las Cruces.

## Construction Process

The construction process follows four basic steps that are outlined below.

### *Step 1: Check Zoning Regulations*

Check the zoning regulations for your location to ensure building plans are in compliance (see Zoning Clearance on page 19). In addition, check any restrictions on the property deed, neighborhood covenants (especially in the case of a home business), historical designation, and floodplains.

- Information about floodplains can be checked through the US Federal Emergency Management Agency, where maps may also be ordered. Additionally, maps can be viewed at the Deming County Planning Department.
- If your location is in a special flood hazard area, a Floodplain Development Permit is required which is issued by the Planning Department at the Luna County Courthouse.

### *Step 2: Apply for Building Permits*

This involves submitting plans, fees, and application forms to the appropriate agency to obtain a permit to proceed with actual construction. See local building permits in this section for additional information.

- For any business that is constructing an access drive to a state highway, a permit is required from the New Mexico State Highway Department. State Highways in Luna County include HWY 11 (Columbus highway), HWY 180 (Silver City Highway), HWY 26 (Hatch Highway), HWY 549 (Old Las Cruces Highway), and Pine Street. There is no fee for the permit. Construction regulations and permit applications are available from the Permit Agency in the Traffic Section at the New Mexico State Highway Department.

### *Step 3: Build and Inspect*

The next step of the process is a cycle of building and inspection. A minimum of three inspections are performed by the City of Deming or the Luna County building inspector or state inspector for the Village of Columbus: foundation, frame, and final. In addition, specific inspections are conducted by others in electrical, plumbing, gas, and other specialties. The final inspection is not performed until these individual inspections are completed satisfactorily.

### *Step 4: Certificate of Occupancy*

When the final inspection is completed, the Building Inspector issues a Certificate of Occupancy. At this point, the building may now be used for its intended purpose.

## **NM Environment Department**

Harold L. Runnels Building  
1190 St. Francis Dr., Suite N4050  
Santa Fe, NM 87505  
800.219.6157 • 505.827.2855 Fax  
[www.nmenv.state.nm.us](http://www.nmenv.state.nm.us)

## **NM State Engineer's Office**

301 S Tin/PO Box 844  
Deming, NM 88031  
575.546.2851 • 575.546.2290 Fax  
[www.ose.state.nm.us](http://www.ose.state.nm.us)

## **Construction Industries Division**

505 S Main St., Suite 150  
Las Cruces, NM 88004  
575.524.6320 • 575.524.6319 Fax  
[www.rld.state.nm.us/CID](http://www.rld.state.nm.us/CID)

## **Planning Department**

County of Luna  
201 E Cody Road  
Deming, NM 88031  
575.543.6620 • 575.544.3455 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

## **U.S. Federal Emergency Management Agency**

500 C Street, SW  
Washington, D.C. 20472  
800.745.0243 • 800.827.8112 Fax  
[www.fema.com](http://www.fema.com)

## **New Mexico State Highway Department, District 1 Office**

2912 E Motel Dr./PO Box 231  
Deming, NM 88031-0231  
575.546.2603 • 575.546.0272 Fax  
Toll Free: 800.444.0745  
[www.nmshtd.state.nm.us](http://www.nmshtd.state.nm.us)

## Permits/Licenses

### Special Permits

Deming has several requirements for special permits, taxes, or fees for businesses, occupations, and activities if they occur within the city limits. Applications are available at the Deming City Hall. Some licenses and permits require approval by the City Council. A complete list of City Code, Title 3-1-3 is available in Appendix D. The Village of Columbus and the County of Luna have no special permit requirements for any activities, occupations, or businesses.

**Deming City Hall**  
309 S Gold  
Deming, NM 88031  
575.546.8848 • 575.546.6442 Fax  
[www.cityofdeming.org](http://www.cityofdeming.org)

### Occupational Permits

The Boards and Commissions Division of the New Mexico Regulation and Licensing Department regulates and licenses more than 30 diverse professions and specialized trades, listed below. Each board has its own administrator and its own particular rules.

**NM Regulation and Licensing Department**  
Toney Anaya Building  
2550 Cerrillos Rd.  
Santa Fe, New Mexico 87505  
505.476.4500 • 505.476.4511 Fax  
[www.rld.state.nm.us](http://www.rld.state.nm.us)

Profession/Trade	Contact Information
Accountancy	<a href="http://www.rld.state.nm.us/accountancy">www.rld.state.nm.us/accountancy</a>
Acupuncture and Oriental Medicine	<a href="http://www.rld.state.nm.us/acupuncture">www.rld.state.nm.us/acupuncture</a>
Animal Sheltering Services	<a href="http://www.rld.state.nm.us/AnimalSheltering">www.rld.state.nm.us/AnimalSheltering</a>
Athletic Commission	<a href="http://www.rld.state.nm.us/AthleticCommission">www.rld.state.nm.us/AthleticCommission</a>
Athletic Trainers	<a href="http://www.rld.state.nm.us/AthleticTrainers">www.rld.state.nm.us/AthleticTrainers</a>
Barbers and Cosmetologists	<a href="http://www.rld.state.nm.us/BarbersCosmetologists">www.rld.state.nm.us/BarbersCosmetologists</a>
Carnival Ride Insurance Program	<a href="http://www.rld.state.nm.us/CarnivalRide">www.rld.state.nm.us/CarnivalRide</a>
Chiropractic Examiners	<a href="http://www.rld.state.nm.us/chiropractic">www.rld.state.nm.us/chiropractic</a>
Counseling and Therapy Practice	<a href="http://www.rld.state.nm.us/Counseling">www.rld.state.nm.us/Counseling</a>
Dental Health Care	<a href="http://www.rld.state.nm.us/Dental">www.rld.state.nm.us/Dental</a>
Employee Leasing Program	<a href="http://www.rld.state.nm.us/EmployeeLeasing">www.rld.state.nm.us/EmployeeLeasing</a>
Hoisting Program	<a href="http://www.rld.state.nm.us/Hoisting">www.rld.state.nm.us/Hoisting</a>
Interior Design	<a href="http://www.rld.state.nm.us/Interior">www.rld.state.nm.us/Interior</a>
Landscape Architects	<a href="http://www.rld.state.nm.us/Landscape">www.rld.state.nm.us/Landscape</a>
Massage Therapy	<a href="http://www.rld.state.nm.us/Massage">www.rld.state.nm.us/Massage</a>
Naprapathy	<a href="http://www.rld.state.nm.us/Naprapathy">www.rld.state.nm.us/Naprapathy</a>
Nursing Home Administrators	<a href="http://www.rld.state.nm.us/NursingHomeAdministrators">www.rld.state.nm.us/NursingHomeAdministrators</a>
Nutrition and Dietetics	<a href="http://www.rld.state.nm.us/Nutrition">www.rld.state.nm.us/Nutrition</a>
Occupational Therapy	<a href="http://www.rld.state.nm.us/OccupationalTherapy">www.rld.state.nm.us/OccupationalTherapy</a>
Optometry	<a href="http://www.rld.state.nm.us/optometry">www.rld.state.nm.us/optometry</a>
Osteopathy	<a href="http://www.rld.state.nm.us/osteopathy">www.rld.state.nm.us/osteopathy</a>

Profession/Trade	Contact Information
Pharmacy	<a href="http://www.rld.state.nm.us/Pharmacy">www.rld.state.nm.us/Pharmacy</a>
Physical Therapy	<a href="http://www.rld.state.nm.us/PhysicalTherapy">www.rld.state.nm.us/PhysicalTherapy</a>
Podiatry	<a href="http://www.rld.state.nm.us/Podiatry">www.rld.state.nm.us/Podiatry</a>
Private Investigations	<a href="http://www.rld.state.nm.us/PrivateInvestigations">www.rld.state.nm.us/PrivateInvestigations</a>
Psychologist Examiners	<a href="http://www.rld.state.nm.us/psychology">www.rld.state.nm.us/psychology</a>
Real Estate Appraisers	<a href="http://www.rld.state.nm.us/RealEstateAppraisers">www.rld.state.nm.us/RealEstateAppraisers</a>
Real Estate Commission	<a href="http://www.rld.state.nm.us/RealEstateCommission">www.rld.state.nm.us/RealEstateCommission</a>
Respiratory Care	<a href="http://www.rld.state.nm.us/RespiratoryCare">www.rld.state.nm.us/RespiratoryCare</a>
Sign Language Interpreting Practices	<a href="http://www.rld.state.nm.us/SignedLanguage">www.rld.state.nm.us/SignedLanguage</a>
Social Work	<a href="http://www.rld.state.nm.us/SocialWork">www.rld.state.nm.us/SocialWork</a>
Speech-Language Pathology, Audiology, and Hearing Aid Dispensing Practices	<a href="http://www.rld.state.nm.us/speech">www.rld.state.nm.us/speech</a>
Thanatopractice	<a href="http://www.rld.state.nm.us/thanatopractice">www.rld.state.nm.us/thanatopractice</a>

### Agricultural Licenses and Permits

The following licenses, permits, and registrations can be obtained through the New Mexico Department of Agriculture.

- Dairy Permits, Egg Dealer Licenses, Ungraded Egg Dealer Registration, Feed Registrations, Nursery Licensing
- 2,4-D Permits, Fertilizer/Soil Amendment Registration and Tonnage, Pesticide Licenses and Registrations
- Registered Weights and Measures Service Technicians, Weighmaster Licensing

### NM Department of Agriculture

Box 30005, MSC 3189  
 Las Cruces, NM 88003-8005  
 575.646.3007 • 575.646.8120 Fax  
<http://nmdaweb.nmsu.edu>



# TAXES

PAGES 26 - 30

The majority of required taxes for any business take place at the state and federal level. Local, state, and federal taxes for New Mexico businesses are described below.

## **Local Taxes**

### **City of Deming**

The City of Deming requires local motor vehicle fuel vendors to submit monthly reports on motor vehicle fuel purchases to the City Treasurer.

### **County of Luna**

The County of Luna collects an annual fee on businesses that dispense or sell alcoholic liquor. This tax is payable to the County Clerk at the time of procuring or renewing the business registration.

### **Property Taxes**

Real and tangible property is subject to taxation at the local level. All property is assessed at 33.3 percent of market value, per New Mexico state statute. Commercial and industrial machinery, equipment, furniture, materials, and supplies generally are valued at cost, less straight-line depreciation. Equipment expenses under Internal Revenue Code section 179 are subject to tax only for one year. Otherwise, equipment is taxed until fully depreciated. On-highway vehicles are not subject to any property tax. Property in transit through New Mexico or warehoused for delivery out-of-state is exempt from taxation.

Property taxes are collected by the Luna County Treasurer. Every business is mailed a form annually to record their tangible property. This form is returned to the County Assessor's Office. Periodically, property assessments are performed. For additional information concerning the assessment of property taxes, contact the County Assessor.

### **Deming City Treasurer**

City Hall  
309 S Gold/PO Box 706  
Deming, NM 88030  
575.546.8848 • 575.546.6442 Fax  
[www.cityofdeming.org](http://www.cityofdeming.org)

### **Office of Luna County Clerk**

Luna County Courthouse  
700 S Silver Ave./PO Box 1838  
Deming, NM 88030-1838  
575.546.0491 • 575.543.6617 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

### **Luna County Assessor**

County Courthouse  
700 S Silver Ave./PO Box 551  
Deming, NM 88030  
575.546.0404 • 575.546.4580 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

Tax rates subject to change,  
for current rates refer to:

### **County Treasurer**

County Courthouse  
700 S Silver Ave./PO Box 1758  
Deming, NM 88030  
575.546.0401 • 575.546.4420 Fax  
[www.lunacountynm.us/treasurer.html](http://www.lunacountynm.us/treasurer.html)

### **Local Tax Rates**

#### Deming

- Property tax mill rate Residential ----- 21.821
- Property tax mill rate Nonresidential ----- 24.443
- Gross receipts tax rate ----- 7.5%

#### Columbus

- Property tax mill rate Residential ----- 23.022
- Property tax mill rate Nonresidential ----- 29.118
- Gross receipts tax rate ----- 7.5625%

#### Luna County

- Property tax mill rate Residential ----- 19.120
- Property tax mill rate Nonresidential ----- 21.468
- Gross receipts tax rate ----- 6.5%

Source: New Mexico Department of Finance and Administration, Local Government Division. Financial & Property Tax Data by County and Municipality:  
[www.nmlocalgov.net](http://www.nmlocalgov.net)

## **State of New Mexico Taxes**

### **Gross Receipts and State Taxes**

The State of New Mexico Taxation and Revenue Department (NM TRD) requires businesses to obtain a Combined Reporting System (CRS) identification number that is used to report and pay taxes. The CRS-1 Filer's Kit, mailed twice a year, is the main source of information about reporting and paying gross receipts tax. The kit is available on the NM TRD's Web site. A CRS identification number can be obtained by printing the required forms off the Web site and mailing them into the state office or submitting copied forms in person at the local office in Las Cruces. The local office will provide the CRS number at the time of your visit. The NM TRD publishes many "For Your Information" brochures discussing various New Mexico tax issues. The brochure, "FYI-102 Information for New Business," is a great starting place.

Once a business is registered with the NM TRD and issued a CRS identification number, all CRS-1 Forms must be in a timely manner, even if the business has no gross receipts for the filing period and no tax is due. If filed late when no tax is due, there is still a \$5 civil penalty. Both penalty and interest apply, however, when taxes are owed and filing is late.

### **New Mexico Special Taxes**

The New Mexico Special Taxes refer to oil and gas, alcohol, cigarettes, tobacco, special fuels, and the severing and processing of natural resources, including water. Any business involved with these items will register with the New Mexico Taxation and Revenue Department using Form RPD-41218, "Registration for Special Tax Programs."

Once Form RPD-41218 is mailed to the address at the top of the form, the New Mexico Tax and Revenue Department will supply the business with the appropriate packet of information and forms for regular reporting of taxes.

For specific questions on registration or taxes, the individual departments at the New Mexico Taxation and Revenue Department may be contacted.

### **Oil and Natural Gas Administration and Revenue Database (ONGARD)**

Oil and gas producers will also need to secure an OGRID number (Oil and Gas Reporting Identification number), and register to use the state's ONGARD (Oil and Natural Gas Administration and Revenue Database) automated system for processing oil and gas tax returns. Register with the New Mexico Taxation and Revenue Department to obtain an OGRID number. For more assistance, contact the ONGARD Service Center or the New Mexico Taxation and Revenue Department.

### **New Mexico Corporate Income Taxes**

New Mexico corporate income tax is imposed on the net income of every domestic corporation and on the net income of every foreign corporation employed or engaged in the transaction of business in, into, or from New Mexico, or deriving any income from property or employment within New Mexico. Corporate income tax is due on the 15th day of the third month following the close of the corporation's fiscal year.

**NM Taxation and Revenue Department**  
1100 S St. Francis Dr./PO Box 630  
Santa Fe, NM 87504-0630  
505.827.0700 • 505.827.0331 Fax  
[www.tax.state.nm.us](http://www.tax.state.nm.us)

**NM Taxation and Revenue Department**  
2540 El Paseo, Bldg #2  
Las Cruces, NM 88004-0607  
575.624.6225 • 575.524.6224 Fax  
[www.tax.state.nm.us](http://www.tax.state.nm.us)

**NM Taxation and Revenue Department**  
1100 S St. Francis Dr./PO Box 630  
Santa Fe, NM 87504-0630  
505.827.0700 • 505.827.0331 Fax  
[www.tax.state.nm.us](http://www.tax.state.nm.us)

- Form RPD-41218 is available at:  
[www.state.nm.us/tax/trd\\_form.htm](http://www.state.nm.us/tax/trd_form.htm)

NM Taxation and Revenue Department  
Individual Department Listings

- For Cigarette or Tobacco  
505.827.0762
- For Liquor 505.827.0768
- For Water Producer 505.827.0763
- For Gasoline of Special Fuel  
505.827.0773
- For Severance and Resources  
Excise Tax 505.827.1087
- For Tax Forms Order Line  
505.827.2206

**ONGARD Service Center**  
PO Box 1148  
Santa Fe, NM 87504-1148  
505.827.5855 • 505.827.4739 Fax  
[www.ongard.state.nm.us](http://www.ongard.state.nm.us)

**NM Public Regulation Commission**  
P.E.R.A. Building  
1120 Paseo De Peralta / PO Box 1269  
Santa Fe, NM 87501  
505.827.4502 • 505.827.4387 Fax  
Toll-Free: 888.4ASK.PRC  
[www.nmprc.state.nm.us/cb.htm](http://www.nmprc.state.nm.us/cb.htm)

New Mexico corporate franchise tax is imposed on every domestic and foreign corporation, including S corporations, that engage in business in New Mexico or exercise its corporate franchise in this state, whether actively engaged in business or not.

New Mexico corporate income tax is applied to total net income (including both New Mexico and non-New Mexico income) and the percentage of New Mexico income is then applied to the gross tax.

New Mexico law adopts the federal Internal Revenue Code definitions of income, deductions, and exemptions. That is, New Mexico “piggybacks” on federal taxable income, and therefore, federal base changes are automatically reflected in New Mexico’s base. New Mexico does not follow federal net operating loss carryover or carry-back provisions or tax credits.

New Mexico is a member of the Multistate Tax Compact and has adopted the Uniform Division of Income for Tax Purposes Act (UDITPA). The Compact, UDITPA, and associated regulations spell out the rules by which a corporation (or group of corporations) operating in more than one state divides its income and expenses among those states. New Mexico uses the standard three-factor formula (property, payroll, and sales) for most businesses. Special rules apply for airlines, railroads, construction contractors, trucking companies, broadcasters, the financial industry, and the publishing industry.

New Mexico offers corporate taxpayers three options for reporting that are known as the “ladder.” In addition, the State allows an alternative reporting method. The “ladder” options are described on the following page:

Option 1: Separate corporate entity

Option 2: Combination of domestic unitary corporations

Option 3: Federal consolidated group

A taxpayer may elect to file the initial corporate income tax return using any one of the three reporting methods. In succeeding years, the taxpayer may elect to file on a different reporting basis as long as the new reporting method chosen is a higher option number on the ladder than the previous reporting method. A request to move back down the ladder requires prior approval from the New Mexico Secretary of Taxation and Revenue.

The alternative tax reporting method is for corporations whose only activities in New Mexico consist of making sales. In addition, the corporation does not own or rent real estate and the annual gross sales in or into New Mexico amount to no more than \$100,000. A corporation that meets all three of these requirements may elect to pay a tax of .75 percent of its annual gross receipts from sales in or into New Mexico. The taxpayer should file forms CIT-2 and Schedule CC for this option.

**NM Taxation and Revenue Department**  
1100 S St. Francis Dr./PO Box 630  
Santa Fe, NM 87504-0630  
505.827.0700 • 505.827.0331 Fax  
[www.tax.newmexico.gov](http://www.tax.newmexico.gov)

- Publication FYI-350 explains corporate income tax and corporate franchise tax for the state of New Mexico. It is available on-line at: [www.state.nm.us/tax/pubs/fyi350.htm](http://www.state.nm.us/tax/pubs/fyi350.htm)

**NM Public Regulation Commission**  
P.E.R.A. Building  
1120 Paseo De Peralta/PO Box 1269  
Santa Fe, NM 87501  
505.827.4502 • 505.827.4387 Fax  
Toll-Free: 888.4ASK.PRC  
[www.nmprc.state.nm.us/cb.htm](http://www.nmprc.state.nm.us/cb.htm).

**NM Taxation and Revenue Department**  
2540 El Paseo, Bldg #2  
Las Cruces, NM 88004-0607  
575.624.6225 • 575.524.6224 Fax  
[www.tax.newmexico.gov](http://www.tax.newmexico.gov)

Option 1: Separate Corporate Entity. Regardless of how the corporation actually files for federal purposes, it uses the separate corporate method to file in New Mexico as if it had filed as a stand-alone entity at the federal level. A corporation filing as a separate entity in New Mexico submits a copy of its federal Form 1120 or other applicable form, following all federal rules for determination of income. A corporation that is part of a federal consolidated return submits a separate pro-forma 1120 return and follows all appropriate rules for the determination of federal income as if it were a stand-alone entity. Transactions with other members of the federal consolidated group may not be netted out.

Option 2: Combination of Domestic Unitary Corporations. Two or more corporations engaged in a unitary business may report the combined income of all members of the unitary business whether or not the unitary business files a federal consolidated return. "Unitary corporations" mean two or more integrated corporations more than 50 percent owned and controlled by the same person.

Option 3: Federal Consolidated Group. A corporation filing a federal consolidated return reports the income of all affiliated corporations shown on the federal return. A consolidated group consists of a parent corporation and its subsidiaries, even non-unitary entities. A taxpayer who files a consolidated New Mexico income tax return must do so on the same basis as the federal consolidated return, applying property, payroll, and sales factors to the total consolidated group. Include non-unitary corporations within the consolidated group. Entities excluded for federal purposes are similarly excluded from the state consolidated return. Consolidated filers must submit copies of federal consolidated return Form 1120.

### **New Mexico Employer Tax Requirements**

- On a monthly basis, total the State Income Tax for all employees, include this amount on the CRS-1 Report on Line 3 (withholding tax), and include payment with Gross Receipts Tax.
- On a quarterly basis, prepare Form ES-903a, "New Mexico Employer's Quarterly Wage and Contribution Report." This form is available from the New Mexico Department of Workforce Solutions or Labor, Employment Security Division either by calling (505) 841-8576 or visiting their Web site.
- Transmit Copy "1" of every employee's W-2 form to the New Mexico Taxation and Revenue Department by the last day of February of each year.

### **Federal Taxes**

#### **Federal Employer Identification Number (EIN)**

The EIN is a nine-digit number that is assigned by the IRS. The EIN is used to identify the tax accounts of sole proprietors, corporations, partnerships, estate, trusts, and other entities for tax filing and reporting purposes. The EIN is obtained by filing Form SS-4, "Application for Employer Identification Number," with the IRS. For more information, see IRS free publication "Circular E, Employers Tax Guide," Form SS-4, and Instructions.

#### **NM Taxation and Revenue Department**

1100 S St. Francis Dr./PO Box 630  
Santa Fe, NM 87504-0630  
505.827.0700 • 505.827.0331 Fax  
[www.tax.state.nm.us](http://www.tax.state.nm.us)

#### **Workforce Connections**

322 E Oak  
Deming, NM 88030  
575.546.0192 • 575.544.3605 Fax  
[www.dws.state.nm.us](http://www.dws.state.nm.us)

- Form ES-903a is available at: [www.dws.state.nm.us/dws-forms.html](http://www.dws.state.nm.us/dws-forms.html)

#### **IRS Taxpayer Assistance Center**

505 S Main  
Las Cruces, NM 88001  
575.527.6903 • 877.777.4778  
[www.irs.gov](http://www.irs.gov)

- Form SS-4 is available at: [www.irs.gov/businesses](http://www.irs.gov/businesses)

## Federal Income Taxes

The Federal Income Tax return is filed annually.

If the business is a sole proprietorship or an unincorporated Limited Liability Company with you as the sole owner, when filing income tax returns at the end of the year:

- Include the income from the business on Form 1040 (PDF), “U.S. Individual Income Tax Return”, Form 1040, Schedule C (PDF), “Profit or Loss from Business”, and Form 1040, Schedule SE (PDF), “Self-Employment Tax.”
- If estimated tax payments were made during the year, they will be claimed on the individual income tax return as a payment.

Estimated tax payments are paid quarterly.

As a self-employed individual, if after deducting any withholding and credits its expected that more is owed than the amount allowed by law at the end of the year:

- In the future, make estimated tax payments on a quarterly basis.
- Form 1040-ES (PDF), “Estimated Tax for Individuals”, will assist in determining if estimated tax payments are due and how they are paid.

## Federal Employer Tax Requirements

- Determine the Federal Income Tax (FIT) and the Social Security Taxes (FICA) to be withheld from the employee’s gross pay.
- Calculate the employer’s payments. This includes the Federal Unemployment Tax (FUTA – Form 940), and the employer’s share of Social Security and Medicare taxes (FICA – Form 941).
- On a monthly basis, deposit the withheld FIT, FICA, and FUTA using the Federal Tax Coupon Book (Form 8109). It is possible to file electronically using the directions on the IRS coupon book.
- On a quarterly basis, file a withholding return for all employees using a completed Form 941, “Employers Quarterly Federal Tax Return to the IRS.” For agricultural employees, use Form 943, “Employers Annual Tax Return for Agricultural Employees.”
- On a quarterly basis, file a Form 940, “Employer’s Annual FUTA Return”, with the IRS.
- Send Form W-3, “Transmittal of Income Tax Statements,” and W-2, Copy “A” of each employee’s W-2 form to the IRS by February 28 each tax year.

## IRS Taxpayer Assistance Center

505 S Main

Las Cruces, NM 88001

575.527.6903 • 505.248.8246 Fax

Toll-Free: 877.777.4778

[www.irs.gov](http://www.irs.gov)

- Form SS-4 is available at: [www.irs.gov/businesses](http://www.irs.gov/businesses).

## Internal Revenue Service

### Additional Information

- Publication 583, “Starting a Business and Keeping Records,” is available at: [www.irs.gov/publications/p583/index.html](http://www.irs.gov/publications/p583/index.html)
- Publication 505, “Tax Withholding and Estimated Tax,” is available at: [www.irs.gov/publications/p505/index.html](http://www.irs.gov/publications/p505/index.html)
- Publication 334, “Tax Guide for Small Business,” is available at: [www.irs.gov/publications/p334/index.html](http://www.irs.gov/publications/p334/index.html)

# BUSINESS FINANCING

PAGES 32 - 35

## **Banks and Credit Unions**

### **First New Mexico Bank (FNMB)**

- Full commercial and consumer services, locally owned and operated. First New Mexico Bank has locations in Deming, Columbus, Las Cruces, Silver City, and Hatch.

<p>First New Mexico Bank 300 S Gold Ave. Deming, NM 88030 575.546.2691 • 575.544.0284 Fax <a href="http://www.firstnewmexicobank.com">www.firstnewmexicobank.com</a></p>	<p>FNMB Peppers Branch 1501 S Columbus Rd., Hwy 11 Deming, NM 88030 575.546.2691 • 575.544.0284 Fax <a href="http://www.firstnewmexicobank.com">www.firstnewmexicobank.com</a></p>	<p>FNMB Columbus Branch 2011 W Broadway Columbus, NM 88029 575.531.2643 • 575.544.0284 Fax <a href="http://www.firstnewmexicobank.com">www.firstnewmexicobank.com</a></p>
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### **First Savings Bank**

- Full commercial and consumer services; nearest international services in El Paso, TX; six branches in New Mexico, plus locations in Nevada and South Dakota.

### **BBVA Compass Bank**

- Full commercial and consumer services, with international services available at the Ruidoso, NM and El Paso, TX locations.

### **Wells Fargo Bank**

- Full commercial and consumer services; nearest international services in El Paso, TX; branches located statewide and throughout the western US.

### **Chino Federal Credit Union**

- Full commercial and consumer services; main office located in Silver City, NM with a branch office in Deming.

### **Western Heritage Bank**

- Full commercial and consumer services; main office located in Las Cruces, NM with a branch office in Deming.

## **Financial Assistance Programs**

### **New Mexico Finance Authority (NMFA)**

The NMFA assists qualified governmental entities with affordable financing of capital equipment and infrastructure projects by providing low-cost funds and technical assistance.

### **Public Project Revolving Fund (PPRF)**

The NMFA's flagship program is a unique revolving loan fund known as the Public Project Revolving Fund (PPRF). The PPRF funds infrastructure and capital equipment projects with low-cost and low-interest rate loans. The key characteristic of the PPRF is that all participating borrowers, regardless of their creditworthiness, receive "AAA" insured interest rates; among the lowest interest rates available in the market.

### **Local Government Planning Fund (LGPF)**

The LGPRF provides up-front capital that can be used for water and wastewater projects, long-term master plans, conservation plans, and economic development plans. The planning money comes in the form of a loan, which may be forgiven when the final project is financed through NMFA.

### **First Savings Bank**

520 S Gold  
Deming, NM 88030  
575.546.2707 • 575.546.0020 Fax  
[www.firstsavingsbanks.com](http://www.firstsavingsbanks.com)

### **BBVA Compass**

411 Cody Rd.  
Deming, NM 88030  
575.544.7345 • 575.544.3451 Fax  
[www.bbvacompass.com](http://www.bbvacompass.com)

### **Wells Fargo Bank**

223 S Gold Ave.  
Deming, NM 88030  
575.544.6640 • 575.546.6829 Fax  
[www.wellsfargo.com](http://www.wellsfargo.com)

### **Chino Federal Credit Union**

801 E Cedar  
Deming, NM 88030  
575.546.0459 • 575.546.2168 Fax  
[www.chinofcu.org](http://www.chinofcu.org)

### **Western Heritage Bank**

108 W Maple St.  
Deming, NM 88030  
575.546.8881 • 575.546.8880 Fax  
[www.westernheritagebank.com](http://www.westernheritagebank.com)

### **Deming School Employees Credit Union**

501 W Florida St./PO Box 1494  
Deming, NM 88031  
575.546.8810 • 575.544.8290 Fax

### **New Mexico Finance Authority**

207 Shelby St.  
Santa Fe, NM 87501  
505.984.1454 • 505.992.9635 Fax  
Toll-Free: 877.ASK.NMFA  
[www.nmfa.net](http://www.nmfa.net)



### ***Statewide Economic Development Program (SWEDFA)***

NMFA and the New Mexico Economic Development Department are partners in this lending program for private businesses and non-profit companies. SWEDFA offers a variety of financing strategies to help fund small businesses including bank participations, direct loans, loan guarantees, and taxable and tax-exempt bonds.

### ***Smart Money Loan Participation Program***

SMART Money is a program of SWEDFA. It provides bank participation loans, direct loans, and loan guarantees to New Mexico businesses. The SMART Money Loan Participation Program is designed to lower the cost for the borrower and share the risk with the bank, creating a benefit to both the bank and borrower. The borrower receives a fixed interest rate, typically 300-400 basis points below the bank's rate, on the NMFA's portion of the loan because the NMFA's "Base Rate" is based on treasury instruments of like maturity and adjusted upward for risk. The NMFA does not charge fees to either the borrower or the bank, and allows the bank to keep a portion of its interest rate to service the loan.

### **Micro-Lenders**

The Small Business Association (SBA) does not directly give out loans to businesses but assists businesses in obtaining loans through established micro-lenders. The micro-lenders, in turn, assist businesses in utilizing SBA programs to secure loans and financing.

### **ACCION New Mexico**

ACCION offers loans and support to self-employed individuals who have limited or no access to traditional business credit. Loan amounts range from \$200 to \$150,000.

### **New Mexico Economic Development Department (NMEDD)**

Much like the SBA the NMEDD does not directly provide business loans. However, they do have a Financial Development Team (FDT) that can help entrepreneurs and businesses find the right financial tools. The FDT can assist with the acquisition of business financing through state funds such as the funds resulting from the Local Economic Development Act (LEDA) and the following Community Development Revolving Loan Fund (CDRLF).

### ***Community Development Revolving Loan Fund (CDRLF)***

The CDRLF provides loans to New Mexico communities. Loans are available for projects which stimulate job creation and prosperity and may be used for infrastructure improvements, acquisition of real property, construction, rehabilitation, public facilities, and other real property investments.

- Maximum loan amount is \$250,000 per project
- Terms of repayment are negotiable, not to exceed 10 years
- Interest rate is set at half the treasury bond equivalent rate
- Private property may not benefit directly from this program
- The political subdivision must pledge gross receipts tax to repay the loan

**New Mexico Finance Authority**  
207 Shelby St.  
Santa Fe, NM 87501  
505.984.1454 • 505.992.9635 Fax  
Toll-Free: 877.ASK.NMFA  
[www.nmfa.net](http://www.nmfa.net)

**ACCION New Mexico**  
20 First Plaza Ctr., NW, # 417  
Albuquerque, NM 87102-3391  
505.243.8844  
Toll-Free: 800.508.7624  
[www.accionnewmexico.org](http://www.accionnewmexico.org)

**New Mexico Economic Development Department**  
1100 St. Francis Dr., Suite 1060  
Santa Fe NM 87505  
505.827.0300 • 505.827.0328 Fax  
Toll-Free: 800.3743061  
[edd.info@state.nm.us](mailto:edd.info@state.nm.us)  
[www.gonm.biz](http://www.gonm.biz)

### **Enchantment Land Certified Development Company (ELCDC)**

ELCDC is a non-profit organization licensed by the Small Business Administration to administer the SBA 504 Loan Program. SBA 504 provides expanding small businesses with 90 percent financing to buy commercial real estate; make leasehold improvements; buy and install machinery, equipment, and fixtures; and pay soft costs associated with the project.

### **The Loan Fund**

The Loan Fund is a private, non-profit organization that provides loans, capacity building, and technical assistance to business owners and non-profit organizations throughout New Mexico and the entire Navajo Nation. Loans are provided to new and existing businesses for equipment, inventory, building renovations, and operating capital. Loans are provided to non-profits for such needs as bridge financing against awarded private and public contracts, capital improvements, and equipment.

### **Women's Economic Self-Sufficiency Team (WESST)**

WESST is a statewide economic development organization committed to growing New Mexico's economy by cultivating entrepreneurship. WESST places particular emphasis on helping low-income women and minorities achieve financial self-sufficiency through sustained self-employment. While the historical target market is low-income, unemployed, and/or underemployed women and minorities, WESST provides small loans (including SBA microloans) to all start-up or growing New Mexico businesses.

### **Bonds**

Industrial revenue bonds (IRBs) are the pre-eminent economic development tool in NM. IRBs are utilized as an inducement for a new business to locate in an area, or for an existing company to expand or retool. An IRB is a way for a business to finance a new project (buildings, land, equipment, etc) and enjoy temporary relief from property taxes and gross receipts tax on some of the costs of the project. In return, the business creates jobs and buys goods and services from local businesses that stimulate the local economy.

Deming Luna County Economic Development, Inc. or the City of Deming, can provide background information, supply a list of IRB attorneys, and suggest next steps.

### **Loan Guarantee Programs**

#### **U.S. Department of Agriculture Business and Industry Loan Guarantee Program**

The purpose of this program is to improve, develop, or finance business, industry, and employment in rural communities. Businesses financed under this program must be located in rural areas under 40,000 in population and non-urbanized areas. Priority will be given to communities with populations under 25,000. The program provides businesses with a loan guarantee with up to 80% on loans for existing businesses with a maximum loan amount of \$5 million. This loan program will finance businesses with working capital, machinery, equipment and fixtures, and commercial real estate. USDA administers the program and can provide certified lenders to package and process the loan.

#### **Enchantment Land Certified Development Company**

625 Silver Ave., SW  
Albuquerque, NM 87102-3186  
505.843.9232 or 888.282.9232  
[www.elcdc.com](http://www.elcdc.com)

#### **The Loan Fund**

423 Iron Ave., SW/PO Box 705  
Albuquerque, NM 87103  
505.243.3196 • 505.243.8803 Fax  
Toll-Free: 866.873.6746  
[www.loanfund.org](http://www.loanfund.org)  
info@loanfund.org

#### **WESST Corp**

2907 E Idaho, Suite A/P.O. Box 444  
Las Cruces, NM 88004-0444  
575.541.1583 • 575.647.5524 Fax  
Toll-Free: 800.GO.WESST  
[www.wesst.org](http://www.wesst.org)

#### **Deming Luna County Economic Development, Inc.**

1313 N Country Club Road  
Deming, NM 88031  
575.546.0870 • 575.546.1496 Fax  
[www.dlced.org](http://www.dlced.org)

#### **USDA Rural Development**

Mail Stop 0107  
1400 Independence Ave., SW  
Washington, DC 20250-0107  
202.720-4581 • 202.720.2080 Fax  
[www.rurdev.usda.gov](http://www.rurdev.usda.gov)

## **U.S. Small Business Administration (SBA)**

The New Mexico SBA office offers opportunities for all prospective entrepreneurs to start, build, and grow their own businesses. The SBA provides technical assistance, loans, procurement opportunities, and other assistance to entrepreneurs and existing businesses alike. The SBA provides the following loan guarantee programs:

- 7(a)
- 7(a) SBA Express loans up to \$350,000 (which may be used as a line of credit)
- 7(a) Community Express loans up to \$250,000
- 7(a) Patriot Express loans up to \$500,000
- 7(a) CAPLines up to \$2 million
- 7(a) International Trade loans up to \$2 million
- 7(a) Export Working Capital up to \$2 million
- Microloans through nonprofit lending organizations listed in this publication
- 504 loans through the Certified Development Companies licensed through the SBA

## **Equity Financing**

Equity financing is a form of business financing where ownership (equity) in a business is exchanged for capital (money). The two common avenues for equity financing include angel investors and venture capitalists.

### **Angel Investors**

Individual investors who make investments directly in companies are often referred to as Angel Investors. These investors provide capital for businesses, generally early stage or high growth, in exchange for equity in the company.

#### *New Mexico Angels*

New Mexico Angels provide opportunities where members can obtain financial returns by investing in early-stage companies in New Mexico. New Mexico Angels work with the venture capital community and angel groups in New Mexico and members make direct investments in companies.

### **Venture Capital**

While angel investor's work as individuals investing in businesses, venture capital is managed by firms that pool money together from various sources to purchase equity in businesses. Numerous venture capital firms are available in New Mexico

#### **New Mexico SBA District Office**

625 Silver, SW, Suite 320  
Albuquerque, NM 87102  
505.248.8225 • 505.248.8246 Fax  
[www.sba.org](http://www.sba.org)

#### **New Mexico Angels, Inc.**

One Technology Center  
1155 University Blvd., SE  
Albuquerque, NM 87106  
505.843.4206 • 505.341.4796 Fax  
[www.nmangels.com](http://www.nmangels.com)

#### **Venture Capital**

- For more information about the companies available and venture capital in general, you can visit the New Mexico Venture Capital Association at [www.nmvca.org](http://www.nmvca.org) or Finance New Mexico at [www.finance-newmexico.org](http://www.finance-newmexico.org).

GOVERNMENT CONTRACTING  
PAGE 37

The U.S. government is the world's largest consumer of products and services. Billions of dollars in purchases are made annually by military and civilian installations, and include everything from complex space vehicles to janitorial services to cancer research. In short, the government buys just about every category of commodity and service available. Selling goods and services to the government can be interesting and lucrative work.

## **Programs to Assist Small Businesses**

### **New Mexico Procurement and Technical Assistance Program (NMPTAP)**

The NMPTAP offers procurement assistance to local businesses through a network of bid resource centers that are located at specific Small Business Development Centers throughout the state of New Mexico. This assistance is available to New Mexico-owned and operated businesses.

### **National Laboratories**

Under the New Mexico Small Business Assistance (NM SBA) program, Sandia and Los Alamos National Laboratories assist small businesses in obtaining government contracts. Los Alamos National Laboratory offers, "A Resource Guide for New Mexico Businesses Interested in Government Contracting or Utilizing Various Resources throughout the State." For more information visit their Web site.

### **New Mexico 9000**

Through New Mexico 9000, businesses may obtain ISO 9000 certification on a sliding fee scale, based on gross receipts. The New Mexico 9000 process takes six months. New Mexico 9000 is an alliance of the New Mexico Economic Development Department and Honeywell Federal Manufacturing & Technologies. Trained professionals with extensive experience in ISO implementation will conduct six, four-hour workshops including interpretation of the standard, ISO 9001:2000, procedure writing, consulting on business-specific ISO compliance issues, and a two day internal audit class.

### **Arrowhead Center**

The Arrowhead Center provides focused workshops and training for entrepreneurs as well as workshops for small business. The Arrowhead Center's business resources and strategic partnerships provide numerous programs to assist New Mexico businesses.

## **Available New Mexico Contracts**

### **New Mexico General Services Department**

A complete listing of contracts in excess of \$20,000 entered with the State of New Mexico is available on the New Mexico General Services Departments Web site as well as important notes and procedures.

### **New Mexico State Purchasing Division**

The Purchasing Division of the New Mexico General Services Department maintains a listing of Request for Proposals (RFP) that are currently open for the General Services Department on their Web site.

### **NM Economic Development Department**

1100 St. Francis Dr., Suite 1060  
Santa Fe, NM 87505  
505.827.0300 • 505.827.0328 Fax  
Toll-Free: 800.374.3061  
edd.info@state.nm.us  
[www.gonm.biz](http://www.gonm.biz)

### **Los Alamos National Laboratory**

Small Business Office  
1619 Central Ave., MS A117  
Los Alamos, NM 87545  
505.667.4419 • 505.667.9819 Fax  
business@lanl.gov  
<http://supply.lanl.gov/sbp/>

- "The Business Resource Guide" is available at: <http://supply.lanl.gov/sbp/docs/BusinessResourceGuide2010.pdf>

### **Sandia National Laboratories**

Business Assistance Program  
PO Box 5800  
Albuquerque, NM 87185  
505.284.9548 • 505.844.4543 Fax  
[www.sandia.gov/bus-ops/small-business](http://www.sandia.gov/bus-ops/small-business)

### **New Mexico Economic Development Department**

1100 St. Francis Dr., Suite 1060  
Santa Fe, NM 87505  
505.827.0300 • 505.827.0328 Fax  
Toll-Free: 800.374.3061  
edd.info@state.nm.us  
[www.gonm.biz](http://www.gonm.biz)

### **Arrowhead Center**

**New Mexico State University**  
PO Box 30001, MSC 700  
Las Cruces, NM 88003-4188  
575.646.1434 • 575.646.7018 Fax  
<http://arrowheadcenter.org>  
info@arrowheadcenter.org

New Mexico General Services Department  
PO Box 6850  
Santa Fe, NM 87502-6850  
505.827.2000 • 505.827.0431 Fax  
[www.generalservices.state.nm.us](http://www.generalservices.state.nm.us)

- Contracts On-Line Database available at: <http://contracts.gsd.state.nm.us>

### **New Mexico State Purchasing Division**

PO Box 6850  
Santa Fe, NM 87502-6850  
505.827.0472 • 505.827.2484 fax  
[www.generalservices.state.nm.us/spd](http://www.generalservices.state.nm.us/spd)

# RESOURCES FOR ALTERNATIVE ENERGIES

PAGES 39 - 40

# RESOURCES FOR ALTERNATIVE ENERGIES

## Resources

### **New Mexico Energy Conservation and Management Division**

The New Mexico Energy Conservation and Management Division develops and implements effective clean energy programs – renewable energy, energy efficiency and conservation, clean fuels, and efficient transportation. Included on their Web site are: LEED tool kit; request for proposals; energy incentives; state energy program information; and laws, regulations, and executive orders.

### **New Mexico Solar Energy Association (NMSEA)**

NMSEA is an educational 501(c)(3) nonprofit organization, dedicated to promoting solar energy and related sustainable practices.

### **New Mexico Department of Economic Development**

New Mexico's *Green Job Guidebook*, provides an overview to green jobs in New Mexico. The Guide profiles green jobs currently in New Mexico and the region, information on green job training and placement programs, and listings of green job apprenticeship programs sponsored by labor unions and private companies.

### **New Mexico Partnership**

New Mexico's *Pure Energy Innovation* brochure, provides an overview of why clean tech companies are choosing to locate in New Mexico. The reasons include the fact that New Mexico possesses the country's second greatest solar potential, twelfth greatest wind potential, and sixth greatest geothermal potential.

## Clean & Renewable Energy Tax Incentives

New Mexico offers a variety of tax incentives relating to solar and alternative energies. Below is a listing of some of these incentives. For more information, contact the New Mexico Partnership or the New Mexico Energy Conservation and Management Division.

### **New Mexico Energy Conservation and Management Division**

1220 S St. Francis Dr.  
Santa Fe, NM 87505

505.476.3310

[www.emnrd.state.nm.us](http://www.emnrd.state.nm.us)

### **New Mexico Solar Energy Association**

1009 Bradbury, SE, #35

Albuquerque, NM 87106

505.246.0400 • 505.246.2251 Fax

Toll-free (888.88.NMSOL)

[info@nmsea.org](mailto:info@nmsea.org)

[www.nmsea.org](http://www.nmsea.org)

### **NM Economic Development Department**

1100 St. Francis Dr., Suite 1060

Santa Fe, NM 87505

505.827.0300 • 505.827.0328 Fax

Toll-Free: 800.374.3061

[edd.info@state.nm.us](mailto:edd.info@state.nm.us)

[www.gonm.biz](http://www.gonm.biz)

- Green Job Guidebook, available at [www.edd.state.nm.us/greenEconomy/greenJobs/nmGreenJobsGuidebook.pdf](http://www.edd.state.nm.us/greenEconomy/greenJobs/nmGreenJobsGuidebook.pdf)

### **New Mexico Partnership**

117 Gold Ave., SW

Albuquerque, New Mexico 87102

505.247.8500 or 888.715.5293

[info@nmpartnership.com](mailto:info@nmpartnership.com)

[www.nmpartnership.com](http://www.nmpartnership.com)

- "Pure Energy Innovation" brochure available at: [www.edd.state.nm.us/publications/pureEnergyInnovationBrochure.pdf](http://www.edd.state.nm.us/publications/pureEnergyInnovationBrochure.pdf)

#### *Advanced Energy Tax Credits*

Advanced energy facilities, such as solar thermal electric generating, advanced technology coal generating, or recycled energy, may qualify for up to \$60 million in credits. The credit is equal to six percent of facility development and construction expenditures.

#### *Alternative Energy Product Manufacturers Tax Credit*

Manufacturers of electric or hybrid vehicles, fuel cell systems, renewable energy systems, and carbon sequestration equipment may receive a tax credit of up to five percent of their capital expenses. The credit may be applied against gross receipts, compensating, or withholding tax and may be carried forward for up to five years.

#### *Biodiesel Blending Facility Tax Credit*

A business which installs biodiesel blending equipment owned by the rack operator for the purpose of establishing or expanding a facility to produce blended biodiesel fuel is eligible to claim a credit against gross receipts tax and compensating tax. The credit is equal to 30 percent of the purchase cost of the equipment and the cost of installing that equipment. The credit cannot exceed \$50,000 with respect to equipment installed at any one facility nor can the claims exceed \$1 million per calendar year.

<b><i>Blended Biodiesel Fuel Tax Credit</i></b>
Provides a tax credit on blended biodiesel fuels (minimum of two percent biodiesel). Gross receipts and compensating tax may be deducted for installing biodiesel blending infrastructure up to \$50,000 per facility or \$1 million per year.
<b><i>Hybrid Vehicle Tax Exemption</i></b>
Purchasers of hybrid gasoline-electric vehicles with an EPA fuel economy rating of 27.5 miles per gallon or better can receive between \$600 and \$1,000 in state tax savings in addition to the federal tax deductions.
<b><i>Renewable Energy Production Tax Credit</i></b>
Each renewable energy generator of one megawatt or more may earn a tax credit against the corporate income tax of 2.7 cents (on average) per kilowatt-hour for companies that generate electricity from wind or biomass, for the first 400,000 megawatt-hours of electricity produced for 10 consecutive years, beginning with the first year of production.
<b><i>Solar Energy Systems Gross Receipts Tax Exemption</i></b>
Power produced from solar electric and solar thermal energy systems is exempt from gross receipts tax when the generated power is used on-site.
<b><i>Solar Market Development Income Tax Credit</i></b>
Augments the federal solar tax credit by reimbursing up to 30 percent of the cost of a solar photovoltaic or solar thermal system. Solar system owners can receive up to \$2,000 federal solar tax credits and up to \$9,000 in-state solar tax credits. The tax credits are available for individuals and corporations.
<b><i>Sustainable Building Tax Credit</i></b>
This credit provides income tax credits for building energy-efficient and sustainable commercial, institutional, and residential buildings. Homes must be 40 percent more energy efficient than the standard building code. Commercial and institutional buildings must be 50 percent more energy efficient.

(Source: <http://www.nmpartnership.com>)

### ***Federal Tax Incentive Web sites***

- <http://energytaxincentives.org/>
- <http://www.irs.gov/>
- <http://www.energy.gov/taxbreaks.htm>
- <http://www.federalhousingtaxcredit.com/>
- <http://www.nps.gov/hps/tps/tax/>



INTERNATIONAL TRADE  
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**State/Regional Resources****New Mexico Border Authority**

The New Mexico Border Authority is an executive branch state agency that provides leadership in the development of the state's international ports of entry as well as serving as the Governor's advisor and point of contact for those interested in opportunities at the ports of entry. This agency also facilitates new infrastructure, trade opportunities, job opportunities, job training capabilities, and many other activities that contribute to development of a productive economy along the New Mexico border.

**New Mexico Economic Development Department, Trade Division**

The Trade Division of the New Mexico Economic Development Department encourages domestic and foreign businesses to invest and relocate in New Mexico to better access the NAFTA region potential, assisting private sector in the creation, expansion, and retention of export-related jobs while increasing state revenues in collaboration with the Department's other divisions as well as with other government and community organizations. The Trade Division has trade specialists available for consultation to determine the specific needs for any business issue and provides contact information to other agencies.

**Federal/International Resources****Small Business Association (SBA)**

The SBA is an independent agency of the federal government to aid, counsel, assist, and protect the interests of small business concerns, to preserve free competitive enterprise, and to maintain and strengthen the overall economy of our nation. The SBA operates full service district offices in every state of the country. The SBA office in Albuquerque maintains a trade specialist.

**U.S. Export Assistance Centers**

U.S. Export Assistance Centers, located in major metropolitan areas throughout the United States, are one-stop shops ready to provide small- or medium-sized businesses with local export assistance. Personalized assistance by professionals from the U.S. Small Business Administration, the U.S. Department of Commerce, the U.S. Export-Import Bank, and other public and private organizations is available. The Regional SBA U.S. Export Assistance Center serves New Mexico, Wyoming, and Colorado and is located in Denver.

**Trade Information Center**

The U.S. Department of Commerce, through the International Trade Administration, maintains a Trade Information Center. The Web site contains general information on NAFTA, trade contact, market research programs, export finance in both agricultural and non-agricultural programs, and export licensure.

**NM Border Authority**

109 E Pine Street  
Deming, NM 88030  
575.546.5344 • 575.546.3875 Fax  
[www.nmborder.com](http://www.nmborder.com)

**NM Border Authority**

1155 S Telshor Blvd., Suite 301  
Las Cruces, NM 88011  
575.522.1775 • 575.522.1779 Fax  
[www.nmborder.com](http://www.nmborder.com)

**NM Economic Development Department, Trade Division**

1100 St. Francis Drive, Suite 1060  
Santa Fe, NM 87505  
505.827.0307 • 505.827.0328 Fax  
Toll-Free: 800.374.3061  
edd.info@state.nm.us  
[www.gonm.biz](http://www.gonm.biz)

**NM SBA District Office**

625 Silver, SW, Suite 320  
Albuquerque, NM 87102  
505.248.8225 • 505.248.8246 Fax  
[www.sba.org](http://www.sba.org)

**Regional Manager, Export Solutions Group**

Office of International Trade  
1625 Broadway Avenue, Suite 680  
Denver, Colorado 80202  
303.844.6623 ext.218 • 303.844.5651 Fax  
[www.sba.gov](http://www.sba.gov)

**Trade Information Center**

U.S. Department of Commerce  
800.USA.TRADE • 202.482.4473 Fax  
[www.ita.doc.gov/td/tie](http://www.ita.doc.gov/td/tie)

RELOCATING TO DEMING-LUNA COUNTY  
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# RELOCATING TO DEMING-LUNA COUNTY

A variety of tax credits and incentives exist for businesses relocating or expanding to the Deming-Luna County area. Some of the tax credits and brief descriptions are available in Appendix C or by contacting the Deming Luna County Economic Development Department, the New Mexico Partnership, or the New Mexico Department of Economic Development.

## **Deming Luna County Economic Development, Inc.**

Assistance with local and statewide tax incentives, including information on land in the industrial park, the City of Deming and Luna County Industrial Revenue Bonds.

## **New Mexico Partnership (NMP)**

The New Mexico Partnership was created in 2003 and is a public-private, non-profit economic development entity to attract business to New Mexico and create jobs. NMP can provide assistance in evaluating and applying for incentives, initiating real estate searches, data and statistics, and organizing strategic meetings with officials.

## **New Mexico Department of Economic Development (NMDED)**

NMDED will assist with relocation and financing packages for businesses. The Department also offers an In-Plant Training Program, that can pay up to 60 percent of the salary for employees while in training for up to six months.

## **Deming Luna County Economic Development, Inc.**

2300 E Pine  
Deming, NM, 88030  
575.546.6594 • 575.546.0938 Fax  
[www.cityofdeming.org/edc/](http://www.cityofdeming.org/edc/)

## **NM Economic Development Department**

1100 St. Francis Dr., Suite 1060  
Santa Fe, NM 87505  
505.827.0300 • 505.827.0328 Fax  
Toll-Free: 800.374.3061  
edd.info@state.nm.us  
[www.gonm.biz](http://www.gonm.biz)

## **NM Partnership**

117 Gold Ave., SW  
Albuquerque, New Mexico 87102  
505.247.8500 or 888.715.5293 Fax  
info@nmpartnership.com  
[www.nmpartnership.com](http://www.nmpartnership.com)

AREA TRANSPORTATION INFORMATION  
PAGES 46-47

# AREA TRANSPORTATION INFORMATION

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Luna County has many distinct advantages in its transportation infrastructure for both travelers and goods produced. A listing of the current infrastructure highlights numerous options to take advantage of Deming being midway between Dallas and Los Angeles.

## Highways

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### Interstate Highway 10

- Interstate Highway 10 has the distinction of being the highway that most East-West traffic traverses in the winter months. There is a sharp increase in truck traffic when the northern climate shuts other routes down because of the ice and snow. Interstate Highway 10 runs from Los Angeles, California to Jacksonville, Florida. It is known as the 'Fair Weather Highway.'

### New Mexico Highway 11

- NM Highway 11 connects Deming to the Port of Columbus/Palomas, which is 30 minutes south on the U.S.-Mexico border and one of three ports of entry in New Mexico. The border crossing at Palomas, Mexico is a 24-hour port and is a modern, full-service facility that was completely upgraded in 1990. The waiting period for moving goods between Mexico and the US at this port is less than other nearby crossings.

### Interstate Highway 25

- Located 57 miles east of Deming, Interstate Highway 25 is a north-south expressway that runs through the states of Wyoming, Colorado, and New Mexico. Interstate Highway 25 begins in Las Cruces, New Mexico and runs to Interstate Highway 90 in Buffalo, Wyoming. The interstate passes through metropolitan areas that include Albuquerque, Colorado Springs, Cheyenne, and Denver.

### U.S. Highway 180

- U.S. Highway 180's western origin begins in Tusayan, Arizona, 40 miles northwest of Flagstaff, Arizona. The highway runs east to Hudson Oaks, Texas, near Weatherford. The highway is considered an east-west highway though it runs largely southeast from Arizona until it intersects with Interstate Highway 10 in Deming, New Mexico at which point it heads east to Texas.

### New Mexico Highway 26

- New Mexico Highway 26 is a shortcut that runs directly from Deming, New Mexico to Hatch, New Mexico. While it represents the most direct route from Deming to Hatch it also offers a quicker way to Interstate 25 North. This route allows access to the northern parts of Interstate 25 without having to travel to the Interstate 10 and Interstate 25 junction in Las Cruces, New Mexico.

## Airports

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### Deming Municipal Airport

- The Deming Municipal Airport is a city-owned, public-use airport that is located just three miles from the central business district in Deming. The airport has two runways and 50,000 square feet of hanger space. Contact 575.545.3660 for inquiries.

### Las Cruces International Airport

- The Las Cruces International Airport is a general aviation airport located off Interstate Highway 10 about eight miles from downtown Las Cruces. The airport has three runways, including a precision instrument approach, and two full-service fixed-base operators. Contact 575.541.2473 for inquiries.

### El Paso International Airport

- El Paso International Airport is the gateway to West Texas, Southern New Mexico, and Northern Mexico and is located 100 miles east of Deming. It provides airline passenger services, air cargo, and general aviation services. The airport is located 1.7 miles off Interstate 10. Contact 915.780.4749 for inquiries.

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### **Railroads**

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#### Union Pacific and Burlington Northern

- Union Pacific has a main East-West line that runs through Deming with rail yards that connect to Burlington which goes north to Albuquerque. Union Pacific and Burlington Northern and Santa Fe Railway are two of the largest freight carriers in the U.S., with routes that cover the majority of the central and western United States.

#### Amtrak

- Amtrak provides intercity passenger train service across the United States and connects to over 500 destinations. Amtrak's Sunset LTD stops daily in Deming en route from Florida to California. Contact 800.872.7245 for inquires.

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### **Bus Stations**

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#### Greyhound Bus Lines, Inc.

- Greyhound Bus Lines, Inc. is an intercity common carrier of passengers that serves over 3,000 destinations in the United States, with a full service station in Deming. Contact 575.546.3881 for inquires.

# LOCAL CONTACTS & UTILITY PROVIDERS

PAGE 49



# LOCAL CONTACTS & UTILITY PROVIDERS

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## **Local Contacts**

### **Key Phone Numbers**

- Emergency 911
- New Mexico State Police 575.546.3481
- Deming Police (non-emergency) 575.546.0354
- Columbus Police (non-emergency) 575.531.2348
- Luna County Sheriff's Office (non-emergency) 575.546.2655
- Deming City Offices 575.546.8848
- Columbus Village Hall 575.531.2801
- Luna County Offices 575.546.0494
- Deming Fire Department (non-emergency) 575.546.8848
- Columbus Fire Department (non-emergency) 575.531.2225

## **Utility Providers**

### **Electric**

PNM Electric  
420 S Gold  
Deming, NM 88030  
505.241.2768  
[www.pnm.com](http://www.pnm.com)

Columbus Electric Cooperative, Inc.  
900 N Gold  
Deming, NM 88031  
575.546.8838  
[www.columbusco-op.org](http://www.columbusco-op.org)

### **Natural Gas**

City of Deming  
309 S Gold  
Deming, NM 88030  
575.546.8848  
[www.cityofdeming.org](http://www.cityofdeming.org)

#### *If outside city limits*

New Mexico Gas Company  
Toll-Free: 888.664.2726  
[www.nmgco.com](http://www.nmgco.com)

### **Water/Solid Waste/Sewer**

City of Deming  
309 S Gold  
Deming, NM 88030  
575.546.8848  
[www.cityofdeming.org](http://www.cityofdeming.org)

### **Telephone/Broadband/Cable**

Comcast  
109 N Silver Ave.  
Deming, NM 88030  
575.546.0417  
[www.comcast.com](http://www.comcast.com)

Qwest  
322 S Gold Avenue  
Deming, NM 88030  
Toll-Free: 800.244.1111  
[www.qwest.com](http://www.qwest.com)

### **Propane**

Columbus LP Gas  
1550 Highway 11 N  
Columbus, NM 88029  
575.531.2577

ServiGas  
100 E. 1st Street  
Deming, NM 88030  
575.546.0001  
[www.servigaspropane.com](http://www.servigaspropane.com)

Griffin's Propane  
1700 S Silver Ave  
Deming, NM 88030  
575.546.4166

### **Medical Facilities**

Mimbres Memorial Hospital  
900 W Ash St.  
Deming, NM 88030  
575.546.5800  
575.546.4510 Fax  
[www.mimbresmemorial.com](http://www.mimbresmemorial.com)  
(Ambulance service county-wide)

### **Library**

Marshall Memorial Library  
110 S Diamond  
Deming, NM 88030  
575.546.9202  
[www.deminglibrary.com](http://www.deminglibrary.com)

### **Motor Vehicle Division**

700 E Spruce  
Deming, NM 88030  
575.546.2088  
575.546.2093 Fax  
[www.mvd.newmexico.gov](http://www.mvd.newmexico.gov)

### **Community Facilities**

Mimbres Valley Special Events Center  
2300 E Pine  
Deming, NM 88030  
575.546.6593

Deming Center for the Arts  
110 S Gold  
Deming, NM 88031  
575.546.3663

APPENDICES A - C

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**ACCION New Mexico**

20 First Plaza Ctr., NW, # 417  
Albuquerque, NM 87102-3391  
505.243.8844 or 800.508.7624  
505.243.1551 Fax  
[www.accionnewmexico.org](http://www.accionnewmexico.org)

**Arrowhead Center**

**New Mexico State University**  
PO Box 30001, MSC 700  
Las Cruces, NM 88003-4188  
575.646.1838 • 575.646.7037 Fax  
[www.arrowheadcenter.org](http://www.arrowheadcenter.org)  
info@arrowheadcenter.org

**BBVA Compass**

411 Cody Rd.  
Deming, NM 88030  
575.544.7345 • 575.544.3451 Fax  
[www.bbvacompass.com](http://www.bbvacompass.com)

**Chino Federal Credit Union**

801 E Cedar  
Deming, NM 88030  
575.546.0459 • 575.546.2168 Fax  
[www.chinofcu.org](http://www.chinofcu.org)

**Deming City Treasurer**

City Hall  
309 S Gold/PO Box 706  
Deming, NM 88030  
575.546.8848 • 575.546.6442 Fax  
[www.cityofdeming.org](http://www.cityofdeming.org)

**Columbus Village Hall**

214 W Broadway/PO Box 350  
Columbus, NM 88029  
575.531.2663 • 575.531.2633 Fax

**Columbus LP Gas**

1550 Highway 11 N  
Columbus, NM 88029  
575-531-2577 • 575.531.2780 Fax

**Columbus Electric Cooperative, Inc.**

900 N Gold  
Deming, NM 88031  
575.546.8838 • 575.546.3128 Fax  
[www.columbusco-op.org](http://www.columbusco-op.org)

**ComCast**

109 N Silver Avenue  
Deming, NM 88030  
575.546.0417 • 575.546.6718 Fax  
[www.comcast.com](http://www.comcast.com)

**Cooperative Extension Service**

**New Mexico State University**  
PO Box 30001, MSC 3AE  
Las Cruces, NM 88003-0031  
575.646.5682 • 575.646.2702 Fax  
<http://aces.nmsu.edu>

**Luna County Assessor**

County Courthouse  
700 S Silver Avenue  
Deming, NM 88030  
575.546.0404 • 575.546.4580 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

**Deming Building Inspector**

City Hall  
309 S Gold /PO Drawer 706  
Deming, NM 88031  
575.546.8848 • 575.546.6442 Fax  
[www.cityofdeming.org](http://www.cityofdeming.org)

**Deming-Luna County Chamber of Commerce**

800 E Pine  
Deming, NM 88031  
575.546.2674 • 575.546.9569 Fax  
Toll-Free: 800.848.4955  
[www.demingchamber.com](http://www.demingchamber.com)

**Deming Luna County Economic Development, Inc.**

2300 E Pine  
Deming, NM, 88030  
575.546.6594 • 575.546.0938 Fax  
[www.cityofdeming.org/edc/](http://www.cityofdeming.org/edc/)

**Enchantment Land Certified Development Company**

625 Silver Ave., SW  
Albuquerque, NM 87102-3186  
505.843.9232 or 888.282.9232  
505.764.9153 Fax  
[www.elcdc.com](http://www.elcdc.com)

**Federal Emergency Management Agency**

500 C Street, SW  
Washington, DC 20472  
800.745.0243 • 800.827.8112 Fax  
[www.fema.com](http://www.fema.com)

**First New Mexico Bank**

300 S Gold Ave.  
Deming, NM 88030  
575.546.2691 • 575.544.0284 Fax  
[www.firstnewmexicobank.com](http://www.firstnewmexicobank.com)

**First New Mexico Bank**

**Columbus Branch**  
2011 W Broadway  
Columbus, NM 88029  
575.531.2643 • 575.544.0284 Fax  
[www.firstnewmexicobank.com](http://www.firstnewmexicobank.com)

**First Savings Bank**

520 S Gold  
Deming, NM 88030  
575.546.2707 • 575.546.0020 Fax  
[www.firstsavingsbanks.com](http://www.firstsavingsbanks.com)

**General Information Services Division**

US Patent and Trademark Office  
Crystal Plaza 3, Room 2C02  
Washington, DC 20231  
Toll-Free: 800.786.919  
[www.uspto.gov](http://www.uspto.gov)

**Gila Regional Medical Center**

1313 E 32nd Street  
Silver City, NM 88061  
575.538.4000 • 575.538.4108 Fax  
[www.grmc.org](http://www.grmc.org)

**IRS Taxpayer Assistance Center**

505 S Main  
Las Cruces, NM 88001  
575.527.6903 • 505.837.5519  
Toll-Free: 877.777.4778  
[www.irs.gov](http://www.irs.gov)

**Las Cruces SBDC**  
**Dona Ana Community College**  
2345 East Nevada Ave.  
Las Cruces, NM 88001  
575.527.7676 • 575.528.7432 Fax  
Toll-Free: 800.281.SBDC  
[www.nmsbdc.org](http://www.nmsbdc.org)

**Las Cruces SCORE #397**  
Loretto Towne Center  
505 S Main St., Suite 125  
Las Cruces, NM 88001  
575.523.5627 • 575.524.2101 Fax  
score.397@scorelascruces.org  
[www.scorelascruces.org](http://www.scorelascruces.org)

**Las Cruces Workers' Compensation Administration**  
1120 Commerce Dr., Suite B-1  
Las Cruces, NM 88011  
575.524.6246 • 575.524.6249 Fax  
[www.workerscomp.state.nm.us](http://www.workerscomp.state.nm.us)

**Los Alamos National Laboratories**  
Small Business Office  
1619 Central Ave., MS A117  
Los Alamos NM 87545  
505.667.4419 • 505.667.9819 Fax  
business@lanl.gov  
<http://supply.lanl.gov/sbp/>

**Mimbres Valley Learning Center**  
2300 E Pine St.  
Deming, NM 88030  
575.546.6556 • 575.546.6552 Fax  
<http://www.wnmu.edu/ExtUniv/mimbres.shtml>

**Mimbres Memorial Hospital**  
900 W Ash St.  
Deming, NM 88030  
575.546.5800 • 575.546.4510 Fax  
[www.mimbresmemorial.com](http://www.mimbresmemorial.com)

**Marshall Memorial Library**  
110 S Diamond  
Deming, NM 88030  
575.546.9202  
[www.deminglibrary.com](http://www.deminglibrary.com)

**NM Motor Vehicle Division**  
700 E Spruce  
Deming, NM 88030  
575.546.2088 • 575.546.2093 Fax  
[www.mvd.newmexico.gov](http://www.mvd.newmexico.gov)

**New Mexico Angels, Inc.**  
One Technology Center  
1155 University Blvd., SE  
Albuquerque, NM 87106  
505.843.4206 • 505.341.4796 Fax  
[www.nmangels.com](http://www.nmangels.com)

**NM Border Authority**  
109 E Pine Street  
Deming, NM 88030  
575.546.5344 • 575.546.3875 Fax  
[www.nmborder.com](http://www.nmborder.com)

**NM Border Authority**  
1155 S Telshor Blvd., Suite 301  
Las Cruces, NM 88011  
575.522.1775 • 575.522.1779 Fax  
[www.nmborder.com](http://www.nmborder.com)

**NM Construction Industries Division**  
505 S Main St., Suite 150  
Las Cruces, NM 88004  
575.524.6320 • 575.524.6319 Fax  
[www.rld.state.nm.us/CID](http://www.rld.state.nm.us/CID)

**NM Construction Industries Division Regulation and Licensing Department**  
2550 Cerrillos Rd  
Santa Fe, NM 87505  
505.476.4700 • 505.827.7045 Fax  
[www.rld.state.nm.us/CID](http://www.rld.state.nm.us/CID)

**NM Department of Agriculture**  
MSC 3189, Box 30005  
Las Cruces, NM 88003-8005  
575.646.3007 • 575.646.8120 Fax  
<http://nmdaweb.nmsu.edu>

**NM Department of Workforce Solutions**  
Workforce Transition Services  
Division/Tax Section  
PO Box 1928  
Albuquerque, NM 87103  
505.841.8576 • 505.841.4423 Fax  
[www.dws.state.nm.us](http://www.dws.state.nm.us)

**NM Economic Development Department**  
1100 St. Francis Dr, Suite 1060  
Santa Fe NM 87505  
505.827.0300 • 505.827.0328 Fax  
Toll-Free: 800.374.3061  
edd.info@state.nm.us  
[www.gonm.biz](http://www.gonm.biz)

**NM Economic Development Department, Trade Division**  
1100 St. Francis Dr., Suite 1060  
Santa Fe, NM 87505  
505.827.0307 • 505.827.0328 Fax  
Toll-Free: 800.374.3061  
edd.info@state.nm.us  
[www.gonm.biz](http://www.gonm.biz)

**NM Energy Conservation and Management Division**  
1220 S St. Francis Dr.  
Santa Fe, NM 87505  
505.476.3310  
[www.emnrd.state.nm.us](http://www.emnrd.state.nm.us)

**NM Environment Department**  
Harold L. Runnels Building  
1190 St. Francis Dr., Suite N4050  
Santa Fe, NM 87505  
800.219.6157 • 505.827.2855 Fax  
[www.nmenv.state.nm.us](http://www.nmenv.state.nm.us)

**NM Finance Authority**  
207 Shelby St.  
Santa Fe, NM 87501  
505.984.1454 • 505.992.9635  
Toll-Free: 877.ASK.NMFA  
[www.nmfa.net](http://www.nmfa.net)

**NM General Services Department**  
PO Box 6850  
Santa Fe, NM 87502-6850  
505.827.2000 • 505.827.0431 Fax  
[www.generalservices.state.nm.us](http://www.generalservices.state.nm.us)

**NM Indian Affairs Department**  
Wendell Chino Building, 2nd Floor  
1220 S St. Francis Dr.  
Santa Fe, NM 87505  
505.476.1600 • 505.476.1601 Fax  
[www.iad.state.nm.us/statute.html](http://www.iad.state.nm.us/statute.html)

**NM Manufacturing Extension Partnership**

4501 Indian School Rd. NE, Suite 202  
Albuquerque, NM 87110  
505.262.0921 • 505.262.9691 Fax  
Toll-Free: 800.MEP.4MFG  
info@newmexicomep.org  
[www.newmexicomep.org](http://www.newmexicomep.org)

**NM Manufactured Housing Division**

505 S Main, Suite 150 /PO Box 939  
Las Cruces, NM 88004  
575.524.6320 • 575.524.6319 Fax  
[www.rld.state.nm.us/mhd](http://www.rld.state.nm.us/mhd)

**NM Minority Business Enterprise Center**

718 Central Ave, SW  
Albuquerque, NM 87102  
505.843.7114 • 505.242.2030 Fax  
info@nm-mbec.com  
[www.nm-mbec.com](http://www.nm-mbec.com)

**NM Occupational Health and Safety Board**

525 Camino de los Marquez, Suite 3  
Santa Fe, NM 87505  
505.476.8700 • 505.476.8734 Fax  
[www.nmenv.state.nm.us](http://www.nmenv.state.nm.us)

**NM Office of the Secretary of State Operations Division**

325 Don Gaspar, Suite 300  
Santa Fe, NM 87503  
505.827.3600 • 505.827.3634 Fax  
Toll-Free: 800.477.3632  
[www.sos.state.nm.us](http://www.sos.state.nm.us)

**NM Partnership**

117 Gold Ave., SW  
Albuquerque, NM 87102  
505.247.8500 or 888.715.5293  
info@nmpartnership.com  
[www.nmpartnership.com](http://www.nmpartnership.com)

**NM Public Regulation Commission**

P.E.R.A. Building  
1120 Paseo De Peralta/PO Box 1269  
Santa Fe, NM 87501  
505.827.4502 • 505.827.4387 Fax  
888.4ASK.PRC  
[www.nmprc.state.nm.us/cb.htm](http://www.nmprc.state.nm.us/cb.htm)

**NM Regulation and Licensing Department**

Toney Anaya Building  
2550 Cerrillos Rd.  
Santa Fe, NM 87505  
505.476.4500 • 505.476.4511 fax  
[www.rld.state.nm.us](http://www.rld.state.nm.us)

**NM SATOP Center**

2209 Miguel Chavez Rd, Suite C  
Santa Fe, NM 87505  
505.820.6267 • 505.983.8654 Fax  
[www.spacetechnolutions.com](http://www.spacetechnolutions.com)

**NM Small Business Association District Office**

625 Silver, SW, Suite 320  
Albuquerque, NM 87102  
505.248.8225 • 505.248.8246 Fax  
[www.sba.org](http://www.sba.org)

**NM Solar Energy Association**

1009 Bradbury, SE, #35  
Albuquerque, NM 87106  
505.246.0400 • 505.246.2251 Fax  
Toll-free: 888-88-NMSOL  
info@nmsea.org  
[www.nmsea.org](http://www.nmsea.org)

**NM State Engineer's Office**

301 S Tin/PO Box 844  
Deming, NM 88031  
575.546.2851 • 575.546.2290 Fax  
[www.ose.state.nm.us](http://www.ose.state.nm.us)

**New Mexico State Highway Department, District 1 Office**

2912 E Motel Dr./PO Box 231  
Deming, NM 88031-0231  
575.546.2603 • 575.546.0272 Fax  
Toll Free: 800.444.0745  
[www.nmshtd.state.nm.us](http://www.nmshtd.state.nm.us)

**NM State Purchasing Division**

PO Box 6850  
Santa Fe, NM 87502-6850  
505.827.0472 • 505.827.2484 Fax  
[www.generalservices.state.nm.us/spd](http://www.generalservices.state.nm.us/spd)

**NM Taxation and Revenue Department**

1100 S St. Francis Dr./PO Box 630  
Santa Fe, NM 87504-0630  
505.827.0700 • 505.827.0331 Fax  
[www.tax.state.nm.us](http://www.tax.state.nm.us)

**NM Taxation and Revenue Department**

2540 El Paseo, Bldg #2  
Las Cruces, NM 88004-0607  
575.624.6225 • 575.524.6224 Fax  
[www.tax.state.nm.us](http://www.tax.state.nm.us)

**NM Workers' Compensation Administration**

2410 Centre Ave., SE/PO Box 27198  
Albuquerque, NM 87125-7198  
505.841.6000 • 505.841.6009 Fax  
Toll-Free: 800.255.7965  
[www.workerscomp.state.nm.us](http://www.workerscomp.state.nm.us)

**Luna County Clerk**

County Courthouse  
700 S. Silver Ave./PO Box 1838  
Deming, NM 88030-1838  
575.543.6560 • 575.543.6617 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

**ONGARD Service Center**

PO Box 1148  
Santa Fe, NM 87504-1148  
505.827.5855 • 505.827.4739 Fax  
[www.ongard.state.nm.us](http://www.ongard.state.nm.us)

**Luna County Planning Department**

201 E Cody Road  
Deming, NM 88031  
575.543.6620 • 575.544.3455 Fax  
[www.lunacountynm.us](http://www.lunacountynm.us)

**PNM Electric**

420 S Gold  
Deming, NM 88030  
888.674.9473 • 575.241.2826 Fax  
[www.pnm.com](http://www.pnm.com)

**PNM Gas Service**

420 S Gold  
Deming, NM 88030  
505.241.2768 • 505.241.2826 Fax  
[www.pnm.com](http://www.pnm.com)

**Qwest**

322 S Gold Ave.  
Deming, NM 88030  
800.244.1111  
[www.qwest.com](http://www.qwest.com)

**U.S. Office of International Trade  
Regional Manager,  
Export Solutions Group**

1625 Broadway Ave., Suite 680  
Denver, CO 80202  
303.844.6623 ext.218  
303.844.5651 Fax  
[www.sba.gov](http://www.sba.gov)

**Sandia National Laboratories**

Business Assistance Program  
PO Box 5800  
Albuquerque, NM 87185  
505.284.9548 • 505.844.4543 Fax  
[www.sandia.gov/bus-ops/small-business](http://www.sandia.gov/bus-ops/small-business)

**ServiGas**

100 E 1st St.  
Deming, NM 88030  
575.546.0001 • 575.546.0345 Fax  
[www.servigaspropane.com](http://www.servigaspropane.com)

**SBDC Silver City**

**Western New Mexico University**  
817 W 12th St./PO Box 680  
Silver City, NM 88062  
575.538.6320 • 575.538.6341 Fax  
[www.nmsbdc.org](http://www.nmsbdc.org)

**U.S. Department of Commerce  
Trade Information Center**

800.USA.TRADE • 202.482.4473 Fax  
[www.trade.gov](http://www.trade.gov)

**Technology Ventures Corporation**

1155 University Blvd., SE  
Albuquerque, NM 87106  
505.246.2882 • 505.246.2891 Fax  
<http://techventures.org>

**The Loan Fund**

423 Iron Ave., SW/PO Box 705  
Albuquerque, NM 87103  
505.243.3196 • 505.243.8803 Fax  
Toll-Free: 866.873.6746  
[www.loanfund.org](http://www.loanfund.org)  
[info@loanfund.org](mailto:info@loanfund.org)

**U.S. Copyright Office**

101 Independence Ave., SE  
Washington, DC 20559-6000  
202.707.3000  
[www.copyright.gov](http://www.copyright.gov)

**USDA - Rural Development**

2507 N Telshor Blvd.  
Las Cruces, NM 88011  
575.522.8775 • 575.522.6031 Fax  
[www.rurdev.usda.gov](http://www.rurdev.usda.gov)

**USDA Rural Development**

Mail Stop 0107  
1400 Independence Ave., SW  
Washington, DC 20250-0107  
202.720.4581 • 202.720.2080 Fax  
[www.rurdev.usda.gov](http://www.rurdev.usda.gov)

**U.S. Small Business Administration**

625 Silver, SW, Suite 320  
Albuquerque, NM 87102  
505.248.8225  
[www.sba.org](http://www.sba.org)

**Columbus Village Hall**

214 W Broadway /PO Box 350  
Columbus, NM 88029  
575.531.2663 • 575.531.2633 Fax

**Wells Fargo Bank**

223 S Gold Ave.  
Deming, NM 88030  
575.544.6640 • 575.546.6829 Fax  
[www.wellsfargo.com](http://www.wellsfargo.com)

**WESST Corp**

2907 E Idaho, Suite A /PO Box 444  
Las Cruces, NM 88004-0444  
575.541.1583 • 575.647.5524 Fax  
Toll-Free: 800.GO.WESST  
[www.wesst.org](http://www.wesst.org)

**Workforce Connections**

322 E Oak Dr.  
Deming, NM 88030  
575.546.0192 • 575.544.3605 Fax  
[www.dws.state.nm.us](http://www.dws.state.nm.us)

**Griffins's Propane**

1700 S Silver Ave.  
Deming, NM 88030  
575.546.4166 • 575.546.6717 Fax

**Western Heritage Bank**

108 W Maple St.  
Deming, NM 88030  
575.546.8881 • 575.546.8880 Fax  
[www.westernheritagebank.com](http://www.westernheritagebank.com)

## APPENDIX B - TAX INCENTIVES

For additional information or specific qualifications contact any of the following: New Mexico Partnership, New Mexico Department of Economic Development, Deming Luna County Economic Development, Inc., or New Mexico Taxation and Revenue Department.

### State of New Mexico Tax Incentives

<b><i>Angel Investment Tax Credit</i></b>
A taxpayer who files a New Mexico income tax return and who is a “qualified investor” may take a tax credit of up to \$25,000 (25 percent of a qualified investment of not more than \$100,000).
<b><i>High-Wage Jobs Tax Credit</i></b>
Companies may take a credit equal to 10 percent of the combined value of salaries and benefits for each new job paying a minimum of \$28,000 per year in areas with populations less than 40,000 persons. Businesses located in larger areas must pay salaries of \$40,000 to receive the credit. Qualified employers may take the credit for up to four years and any excess credit will be refunded to the business. The credit shall not exceed \$12,000 per year, per job. The credit is applied against the businesses tax liability, including the state portion of gross receipts tax, compensating tax, and withholding tax.
<b><i>Job Training Incentive Program (JTIP)</i></b>
The Job Training Incentive Program (JTIP) supports economic development in New Mexico by reimbursing qualified companies for a significant portion of training costs associated with newly created jobs. Reimbursements typically range from 50-80 percent of employee wages and travel expenses. Eligibility for JTIP funds depends on the company’s business, the role of the newly created positions in that business, and the trainees themselves.
<b><i>Manufacturer's Investment Tax Credit</i></b>
Manufacturers may take a tax credit of five percent of the value of qualified equipment and other property used in their operation. The credit can be applied against compensating, gross receipts, or withholding tax up to 85 percent of the total. Any remaining available credit may be claimed in subsequent reporting periods. In addition, the business must add one new job for each credit up to \$30 million; and one new employee must be hired for each \$500,000 in equipment.
<b><i>New Markets Tax Credit</i></b>
This is an investment tax credit which varies, based on the cost of the project. For example: If a business invests \$1 million into a low-income area of New Mexico, the business can apply for a tax credit totaling \$390,000 which would be disbursed over the course of seven years. The business must remain invested in the project for a minimum of seven years to earn the tax credit.
<b><i>Rural Jobs Tax Credit</i></b>
Eligible employers must be located in a rural area and be approved for the JTIP program. Employers receive a credit of 6.25 percent of the first \$16,000 in wages. If the job is located in a Tier 1 community (< 15,000 in population), the employer may take the credit for four consecutive years. Businesses located in a Tier 2 community (> 15,000 in population) may take the credit for two consecutive years. If the amount of credit exceeds the businesses tax liability, the excess may be carried forward for up to three years. Rural New Mexico is defined as any part of the state other than Los Alamos, Albuquerque, Rio Rancho, Las Cruces, and Santa Fe – and a 10 mile zone around these municipalities.
<b><i>Technology Jobs Tax Credit</i></b>
Businesses may take a credit on qualified research expenditures of four percent (eight percent in rural areas). Qualified expenditures may include land, buildings, equipment, computer software and upgrades, consultants, technical literature, test materials, patents, payroll, and labor. The credit may be taken against gross receipts tax, compensating tax, or state payroll tax, and may be carried forward. An additional four percent may be applied against state income tax if base payroll expenses will be increased by at least \$75,000 per \$1 million of expenditures claimed.

## Industry Specific Tax Incentives

### Aerospace / Aviation

#### *Aircraft Maintenance or Remodeling Tax Deduction*

Receipts from maintaining, refurbishing, remodeling, or otherwise modifying a commercial or military carrier (aircraft) over 10,000 pounds gross landing weight may be deducted from gross receipts.

#### *Aircraft Manufacturing Tax Deduction*

Receipts of an aircraft manufacturer or affiliate from selling an aircraft or aircraft parts, or from selling services performed on an aircraft or aircraft components or from selling aircraft flight support, pilot training, or maintenance training services may be deducted from gross receipts.

#### *Research and Development Tax Deduction*

Aerospace services are the research and development services sold or for resale to an organization for resale by the organization to the U.S. Air Force. When research and development services are sold to another corporation for resale to the U.S. Air Force, the seller's receipts are deductible. If the research and development services are sold to an intermediary for resale to a corporation for resale to the U.S. Air Force, those receipts are also deductible.

#### *Space Gross Receipts Tax Deductions*

There are four separate deductions connected with the operation of a spaceport in New Mexico. Businesses may deduct the receipts from launching, operating, or recovering space vehicles or payloads; from preparing a payload in New Mexico; from operating a spaceport in New Mexico; and from the provision of research, development, testing, and evaluation services for the U.S. Air Force operationally responsive space program.

### Agricultural Business Tax Deductions and Exemptions

#### *Gross receipts tax deductions are available for:*

- Feed for livestock, including the baling wire or twine used to contain the feed, fish raised for human consumption, poultry or animals raised for hides or pelts, and seeds, roots, bulbs, plants, soil conditioners, fertilizers, insecticides, germicides, insects, fungicides, weedicides, and water for irrigation
- Warehousing, threshing, cleaning, harvesting, growing, cultivating, or processing agricultural products including ginning cotton and testing and transporting milk. Gross receipts tax exemptions are permitted for feeding, pasturing, penning, handling, or training livestock and, for agribusinesses, selling livestock, live poultry, and unprocessed agricultural products, hides, and pelts.

### Agricultural Business Tax Deductions and Exemptions

#### *Investment Tax Credits:*

The state provides for a credit equal to five percent of the value of qualified equipment and other property used directly and exclusively in a manufacturing operation. The credit can be applied against compensating or gross receipts tax or withholding tax due.

#### *Research and Development Gross Receipts Tax Deduction*

Research and development services exported from the state are deductible from the gross receipts tax.

#### *Research & Development Small Business Tax Credit*

Qualified small businesses receive a tax credit equal to the sum of all gross receipts, compensating, and withholding taxes due if at least 20 percent of their total annual expenses are for research and development.

#### *Rural Software and Web Site Gross Receipts Tax Deduction*

Receipts from software and Web development services located in rural New Mexico are deductible from the gross receipts tax.



## Industry Specific Tax Incentives

### Telemarketing

#### *Telemarketing Gross Receipts Tax Exemption*

New Mexico offers a 25 percent tax rebate on all production expenditures (including New Mexico labor) that are subject to taxation by the State of New Mexico. This is a refund, not a credit.

(Source: <http://www.nmpartnership.com>)

### Film Incentives

#### *Film Crew Advancement Program*

New Mexico offers a 50 percent reimbursement of wages for on-the-job training of New Mexico residents in advanced below-the-line crew positions. New Mexican supervisors and keys have the opportunity to hire and mentor qualifying NM crews in advanced positions for this program.

#### *Film Investment Loan Program*

New Mexico offers a loan, with participation in lieu of interest, up to \$15 million per project, (which can represent 100 percent of the budget) for qualifying feature films or television projects. Terms are negotiated and budget must be at least \$2 million.

#### *No State Sales Tax*

Not to be used in conjunction with the 25 percent tax rebate. Type 16 Nontaxable Transaction Certificates (NTTCs) work much like grocery-store coupons. A certificate is presented at the point of sale and no gross receipts tax (sales tax) is charged. (Used primarily for commercials and public service announcements)

#### *25 Percent Film Production Tax Rebate*

New Mexico offers a 25 percent tax rebate on all production expenditures (including New Mexico labor) that are subject to taxation by the State of New Mexico. This is a refund, not a credit.

(Source: <http://www.nmfilm.com/filming/incentives/>)

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