

## 1. NEW MEXICO STATE GROSS RECEIPTS TAX (Clause G-13.1) (February 2002)

This purchase order/contract is subject to New Mexico Gross Receipts Tax in accordance with the following:

- (1) **Materials and Equipment:** If this purchase order/contract is for the purchase of materials and/or equipment, the Buyer has been granted a Type 15 Non-Taxable Transaction Certificate from the State of New Mexico. The exemption ID number is 02-457266-007. Buyer agrees to provide a Type 15 certificate to Seller exempting Seller from the collection of the tax.
- (2) **Services, Construction, or Leases:** If this purchase order/contract is for the furnishing of services, construction (including ingredient construction materials/components) or is a lease, the transaction is subject to New Mexico State Gross Receipts Tax. Such taxes shall be identified and itemized as a separate item on Seller's invoice.