



Powering New Mexico, Together

Get a glow-up and a tax deduction.

MFG Program

Unlock potential tax savings while also making your manufacturing facility more energy-efficient. The Manufacturing Facility Glow-Up Program supports your Type 12 NTTC application to deduct the gross receipts tax on qualifying electricity use.

Learn more at [PNM.com/manufacturers](https://www.pnm.com/manufacturers)

Manufacturing Facility Glow-Up Program

The purpose of the PNM Manufacturing Facility Glow-Up (MFG) Program is to identify the percentage of a PNM manufacturing customer's electricity that is consumed in the manufacturing process. This information can then be used to apply for a Type 12 Nontaxable Transaction Certificate (NTTC), which allows a manufacturer to deduct the gross receipts tax (GRT) from the electricity used to manufacture a product.

How it works

Once approved for the deduction, the manufacturing customer is responsible for paying the gross receipts tax to the New Mexico Taxation and Revenue Department (NMTRD) on the portion of electricity purchased from PNM that is not consumed in the manufacturing process.

1. Customer requests an NTTC assessment from a participating Trade Ally.
2. Trade Ally and the customer submit and sign their respective parts of an applicable energy efficiency rebate application.
3. Trade Ally performs NTTC assessment during or after the energy efficiency project and provides results.
4. Customer and PNM sign Manufacturer's Agreement to Pay Gross Receipts Tax on Behalf of Utility for Certain Utility Sales (RPD-41377).
5. Customer files complete Application for Type 11 or 12 NTTC (RPD-41378) with supporting documentation.
6. NMTRD notifies the customer of either approval or denial.
7. If approved, portal access instructions are provided for the customer to execute documents and receive an NTTC certificate.
8. Rebate and NTTC documentation are issued to the customer.
9. PNM stops collecting GRT on the customer's electricity bill once a copy of the NTTC certificate is received by PNM from the customer.

Eligibility

Customers within PNM service territory engaged in qualifying manufacturing operations* are eligible.

Must also participate in a qualifying Business Energy Efficiency Program in one of the following programs:

- New Construction
- Retrofit Rebate
- Quick Saver
- Distributor Discount
- Retro-Commissioning

*See NMTRD's RPD-41378 for a detailed definition of "manufacturing".

Legal or tax filing services are not included. Consult your organization's tax specialist or NMTRD with specific tax questions.



Learn more

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