

## Re: Shipping or Transport of Alcohol for Personal Use; Service Members Date: January 18, 2022

Service Members or individuals, shipping or transporting for personal use, are allowed to ship a reasonable amount of alcohol into the State for personal consumption only – see NMSA 1978 60-7A-3D. You may use this Letter to indicate to your common carrier that shipping for personal use is authorized in New Mexico.

The State Taxation and Revenue Department has indicated that pursuant to NMSA 1978 7-17-5, no excise tax would be due on alcohol transported into the State by an individual for personal consumption.

If you have any questions or concerns, please do not hesitate to contact Trinidad Alderete at (505) 476-4543 or email: <u>Trinidad.Alderete@state.nm.us</u>

