



TAOS COUNTY
 VALERIE RAEL MONTOYA, CLERK
 000497116
 Book 1236 Page 251
 1 of 4
 07/01/2025 02:34:46 PM
 BY BLANCAL

**TAOS COUNTY
 RESOLUTION NO. 2025-33**

**AMENDING THE TAOS COUNTY PROCUREMENT POLICY AND PROCEDURES
 EXHIBIT 2 – TRAVEL AND PER DIEM RATES PER §2.42.2 OF THE NEW MEXICO
 ADMINISTRATIVE CODE**

WHEREAS, the Taos County Board of Commissioners is duly authorized governing body of Taos County (“County”), a New Mexico political subdivision; and

WHEREAS, Section 10-8-1 to 10-8-8 NMSA 1978, 2.42.2 New Mexico Administrative Code governs the payment of per diem rates and mileage and the reimbursement of expenses for all salaried and non-salaried public officers and employees of all state agencies and local public bodies; and

WHEREAS, the Financial Control Division of the Department of Finance and Administration has updated the regulations governing the Per Diem and Mileage Act §2.42.2 of the New Mexico Administrative Code per notice dated April 8, 2025; and

WHEREAS, Taos County will implement the updated Exhibit 2 to the procurement policy and procedures manual as attached hereto maintaining compliance with the changes made by the Financial Control Division of the Department of Finance and Administration

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Taos County, that the Taos County Procurement Policy and Procedures, Exhibit 2 is hereby amended in accordance with the document attached hereto as “Attachment 1”.

PASSED, APPROVED AND ADOPTED, this 1st day of July, 2025.

**BOARD OF COUNTY COMMISSIONERS
 OF TAOS COUNTY, NEW MEXICO**


 Ronald Mascareñas, Chair

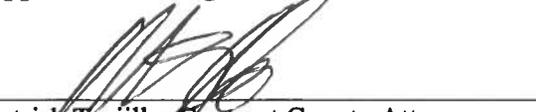
Attest:


 Valerie Montoya, Taos County Clerk

VOTE RECORD:

FR Bob Romero	<u>yes</u>	no	abstain	absent
M. Romero Jr.	<u>yes</u>	no	abstain	absent
D. Vigil	<u>yes</u>	no	abstain	absent
A. Brush	<u>yes</u>	no	abstain	absent
R. Mascareñas	<u>yes</u>	no	abstain	absent

Approved as to legal form:


 Patrick Trujillo, Contract County Attorney





New Mexico
Department of Finance
and Administration

407 Galisteo St,
 Santa Fe, NM 87501
 (505) 827-4985

Cabinet Secretary Wayne Propst
 Deputy Cabinet Secretary Renee Ward
 Acting State Controller Mark Melhoff

Governor Michelle Lujan Grisham

TAOS COUNTY
 VALERIE RAEL MONTOYA, CLERK
 000487116
 Book 1236 Page 252
 2 of 4
 07/01/2025 02:34:46 PM
 BY BLANCAL

DATE: April 8, 2025
TO: State Agency CFOs & Local Public Bodies
FROM: Mark Melhoff, Acting State Controller 
SUBJECT: FCD Memo FY25-006 – Fiscal Year 2026 Per Diem Rates

The Department of Finance & Administration (DFA) has published Fiscal Year 26 per diem rates as required by § 10-8-4 (B) & (C), NMSA 1978. The calculation of the updated rates has taken into consideration the standard rates established by the United States general services administration. These rates go into effect July 1, 2025. The rate chart can be found on the DFA website by following the link below.

<https://www.nmdfa.state.nm.us/financial-control/resource-information/memos-and-notices/>

Feel free to contact me directly with questions.

State of New Mexico Per Diem Rates						
<i>As Published by DFA on May 1, 2025. FY26 rates are effective July 1, 2025.</i>						
Per Diem Rate for Overnight Travel	FY21	FY22	FY23	FY24	FY25	FY26
In-State	85.00	151.00	155.00	157.00	166.00	180.00
In-State - County of Santa Fe (Special Area)	135.00	194.00	202.00	210.00	231.00	249.00
Out-of-State	115.00	151.00	155.00	157.00	166.00	180.00
International Travel (in US Dollars)	-	-	-	-	290.00	298.00
<i>International Travel must be approved by oversight governing body</i>						
Meal Rates for Actual Reimbursements	FY21	FY22	FY23	FY24	FY25	FY26
In-State	30.00	55.00	59.00	59.00	59.00	70.00
Out-of-State	45.00	55.00	59.00	59.00	59.00	70.00
International Travel (in US Dollars)	-	-	-	-	103.00	104.00
<i>Note: Meals are only reimbursable when using approved actual rates</i>						
<i>Note 2: Overnight lodging is limited to \$215 per night when using actuals. Amounts that exceed this limit must be preapproved by the Agency Head or Chairperson of the Governing Board.</i>						
<i>Note 3: International travel must be approved by the oversight governing body.</i>						
Return from Travel/Same Day	FY21	FY22	FY23	FY24	FY25	FY26
less than 2 hours	-	-	-	-	-	-
2 hours but less than 6	12.00	18.00	20.00	20.00	20.00	25.00
6 hours but less than 12	20.00	40.00	42.00	42.00	42.00	50.00
12 hours but less than 24	30.00	55.00	59.00	59.00	59.00	70.00
<i>The Travel & Per Diem Act allows for actual reimbursement when per diem rates are insufficient.</i>						

**TAOS COUNTY
PROCUREMENT POLICY AND PROCEDURES**

EXHIBIT 2

Per Diem Rates:

(Subject to change per NMAC 2.42.2 Regulations Governing the Mileage and Per Diem Act)

In-State Rate, Regular	\$180.00
In-State Rate, County of Santa Fe (Special Area)	\$249.00
Out-of-State, Regular	\$180.00

Partial Per Diem or Return From Overnight Travel Rates:

(Subject to change per NMAC 2.42.2 Regulations Governing the Mileage and Per Diem Act)

(Applies only to hours excluding the normal work day, i.e., 8:00am-5:00pm)

Less than 2 hours	None
2 but Less Than 6 hours	\$25.00
6 but Less Than 12 hours	\$50.00
12 hours but Less Than 24 hours	\$70.00

Meal Reimbursement, Maximum per 24-Hour Period:

(Subject to change per NMAC 2.42.2 Regulations Governing the Mileage and Per Diem Act)

In-State	\$70.00
Out-of-State	\$70.00

Mileage Reimbursement:

(Subject to change per NMAC 2.42.2 Regulations Governing the Mileage and Per Diem Act)

Private Vehicle	\$0.67 per mile
Private Airplane	\$0.88 per naut. Mile

- Please see 13.6.5 of this policy for explanation of possible reimbursement of expenses paid due to cancellation.



More In Tax Pros



If you use your car for business, charity, medical or moving purposes, you may be able to take a deduction based on the mileage used for that purpose.

2025 mileage rates

The standard mileage rates for 2025 are:

- Self-employed and business: 70 cents/mile
- Charities: 14 cents/mile
- Medical: 21 cents/mile
- Moving (military only): 21 cents/mile

Find out when you can deduct vehicle mileage



TAOS COUNTY
VALERIE RAEL MONTOYA, CLERK
000487116
Book 1236 Page 254
4 of 4
07/01/2025 02:34:46 PM
BY BLANCAL

Mileage rates for all years (cents/mile)

Period	Business use	Charity use	Medical or military moving	Source
2025	70	14	21	IR-2024-312
2024	67	14	21	IR-2023-239
2023	65.5	14	22	IR-2022-234