

# PRACTICAL GUIDANCE

What Nonprofits Need to  
Know About Lobbying in

# NEW MEXICO

## Inside This Guide:

This Practical Guidance resource is designed to help your nonprofit organization determine if lobbying rules in New Mexico might apply to your state or local work. It includes:

- Summary of registration and reporting triggers
- Key takeaways for nonprofit organizations
- FAQs
- Case study for a hypothetical small student voting rights organization
- List of helpful additional resources

## What Lobbying Activities Trigger Registration Requirements in New Mexico?

DIRECT OR GRASSROOTS LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
<b>State Legislators</b>	Yes	Attempting to influence a legislative branch decision by using: <b>Your employed staff or volunteers:</b> If they are lobbying for you on a “substantial or regular basis.” <b>Your contractors:</b> If you compensate them “for the specific purpose of lobbying.” <b>Your organization:</b> If you spend more than \$2,500 in a calendar year on “an advertising campaign for the purpose of lobbying.”
<b>State Executive Branch Officials</b>	Yes	Same triggers as above, with respect to official actions related to executive branch rulemaking decisions (cumulative with legislative work).
<b>Local Legislators or Local Executive Branch Officials</b>	Maybe	The New Mexico state lobbying statute does not regulate lobbying at the local level, but some municipalities (such as Albuquerque) and counties do have their own lobbying ordinances that may require registration.

**Political Committee Lobbying:** New Mexico's Campaign Reporting Act has additional rules governing lobbying by political committees, which are not discussed in this guide. Please see the full text of the statute and seek additional legal guidance if these rules might apply to your work.

### KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN NEW MEXICO:

- **Grassroots Lobbying:** Soliciting others to influence legislative or executive action can trigger lobbyist registration and reporting in New Mexico, especially if you use paid contractors specifically for the purpose of grassroots lobbying or if you run paid advertising campaigns.
- **Individual staffers trigger registration if they lobby on a “substantial or regular basis”:** For many nonprofits, it is unlikely that any staffer would need to register for their occasional lobbying activity, but there’s no bright line as to what “substantial or regular basis” means. Organizations will need to monitor the amount of the time and the frequency with which staffers are engaging in activity that could be considered lobbying under New Mexico’s very broad definition.
- **Lobbying consultants hired specifically to lobby will trigger registration:** Any person paid specifically to do lobbying for you will need to register.
- **Your grassroots ad campaigns may trigger separate registration and reporting requirements:** If you conduct an “advertising campaign for the purpose of lobbying” where you spend more than \$2,500, you will need to register within 48 hours of reaching the threshold and file a one-time disclosure report within 15 days after the end of legislative session.
- **Lobbyist reporting requirements are generally not operationally burdensome:** If you do need to register and report, the reporting is generally not too burdensome, since reportable expenses generally fall into only three easily trackable buckets: expenses for the benefit of public officials (like meals and drinks), political contributions, and costs of lobbying-related ad campaigns. Staff personal living and travel expenses, staff compensation, and internal office expenses (other than ads) are not reportable.

This resource is current as of November 2022. We do our best to periodically update our resources and welcome any comments or questions regarding new developments in the law. Please e-mail us at [advocacy@afj.org](mailto:advocacy@afj.org) or [info@democracycapacity.org](mailto:info@democracycapacity.org) with any comments.

This resource is meant to convey the basic principles of sections of state law that are most relevant for nonprofit advocacy and does not cover all aspects or all details of the state statutes. Please refer to the full text of the law for more details. This resource also does not cover details of federal lobbying disclosure law, IRS regulations related to lobbying, or any separate county or municipal regulations that may apply to lobbying-related activities. In some states there is an ongoing movement towards the enactment of additional local county and municipal level lobbying regulations, and organizations are urged to check with the appropriate local jurisdiction before undertaking local lobbying activity.

## Q: How should we think about using this Practical Guidance resource?

This Practical Guidance – What Nonprofits Need to Know About Lobbying resource is designed to help your nonprofit organization determine if state or local regulations might apply to your existing or proposed advocacy work. The answer is surprisingly often – **YES!** – but there are also often many advocacy activities that do not require state lobbyist registration or reporting.

This Guide will help you identify which of your state or local activities might trigger registration and reporting, and also give you potential alternative program design ideas that would allow your program to be in compliance with the regulations but not require registration and reporting.

If you do need to register and report with the state, this Guide will also give you practical tips about what information needs to be included in your reports, and how to try to minimize your operational burden while remaining in compliance with the rules.

While this Guide does provide some information about the federal IRS rules that apply to nonprofit lobbying, it is designed to cover state and local regulations. Links to resources containing more information about federal IRS rules can be found in the federal lobbying FAQ below.

We also hope that this Guide will prove useful to legal counsel and other advocacy advisors who are working to assist nonprofit advocacy organizations, as well as the funders who generously support this work. Advisors and funders are invited to use the free Bolder Advocacy Technical Assistance Hotline and the written legal resources available in Bolder Advocacy’s resource library at <https://bolderadvocacy.org/>

## Q: What activities count as lobbying?

New Mexico defines **lobbying** as attempting to influence:

- A **legislative branch decision**, which is defined as a decision related to any matter to being considered or to be considered by the legislative branch of state government, any legislative committee, or any legislative matter requiring action by the governor or awaiting action by the governor
- An **official action** of the executive branch, which is defined as the action or nonaction of a state official, state agency, board, or committee acting in a rulemaking proceeding (a formal process conducted by a state agency, board, or committee, for the purpose of adopting a rule, regulation, standard, policy, or other requirement of general applicability)

Both direct communications and indirect communications (i.e., “grassroots lobbying,” where you call on others to communicate with elected officials in an attempt to influence legislative or executive branch actions) can trigger lobbyist registration and reporting, as described in more detail below.

## Q: What triggers lobbyist registration and reporting with the state?

Your staff, and potentially your organization, will need to register and report your lobbying activities with the state if any of the below triggers apply (and no exception applies).

- **For employed staff or volunteers:** If any individual employed staff member or volunteer lobbies for you on a **“substantial or regular basis.”**
- **For consultants:** If you pay a consultant for the **“specific purpose of lobbying.”**
- **For your organization:** If your organization spends more than \$2,500 in a calendar year on an **“advertising campaign for the purpose of lobbying.”** An advertising campaign could include, for example, Facebook ads asking your constituents to call their state legislator, print ads, print mailings, etc. **IMPORTANT NOTE:** The registration and reporting requirements for lobbyist advertising campaigns are separate from those

# FAQS

required for individual lobbyists. For more information, see the FAQ below on lobbying advertising campaigns.

The State has not provided formal guidance as to what it believes constitutes a **“substantial or regular basis,”** so you will have to make a reasonable judgement call about the circumstances of your own work.

As we describe in more detail in the reporting FAQs below, the type of lobbying-related reporting that the State requires from a registered lobbyist is limited to expenditures made directly for the benefit of public officials (meals, gifts, etc.), political contributions to public officials made during periods when certain organizations other than 501(c)(3) public charities are allowed to make them, and lobbying advertising campaigns over \$2,500.

If you are regularly making such expenditures, you might err on the side of registering if your staffer’s activities border on “substantial or regular.” Organizations that are not incurring such reportable expenditures might reasonably chose not to register if they do not have any staff activity that obviously triggers registration.

If you prefer more definitive guidance, you can discuss your work with the Secretary of State’s elections staff (who cover the lobbyist registration process) by calling (505) 827-3600 and selecting option two, or by contacting them via e-mail at [Elections@sos.nm.gov](mailto:Elections@sos.nm.gov). The independent New Mexico State Ethics Commission also provides a confidential informal advisory opinion process, as well as a formal public advisory opinion process. See: <https://www.sec.state.nm.us/advisory-opinions/>

## **Q: How does the trigger threshold work if we are a fiscally sponsored project?**

You will need to be sure you are communicating transparently and in a timely fashion with your fiscal sponsor if you plan to undertake activities that might potentially count as lobbying activities!

Each fiscal sponsor will have its own ways of working with projects who wish to take on lobbying activities.

In general, for fiscally sponsored projects that do not have their own legal entity and the fiscal sponsor engages all of the project’s independent contractors or employees, the lobbyist registration trigger must be divided between all of the projects housed at the fiscal sponsor who are doing lobbying activities in the state.

Your account manager at your fiscal sponsor will be able to help you understand how to track your portion of the available threshold.

**IMPORTANT NOTE:** In states where registration is required very shortly after the registration threshold is reached, or periodic lobbyist disclosure is due shortly after the end of a reporting period, special procedures may need to be worked out in order to process the registration or reporting on time. You should connect with your account manager as soon as you begin planning any potential lobbying strategy!

## **Q: Are there exceptions to what counts as lobbying?**

**Yes!** Certain types of lobbying activities do not require state-level lobbyist registration or reporting. The exceptions most relevant to nonprofit organizations are outline below.

- **Being asked to testify:** Any witness who is called to testify by a legislative committee or administrative agency is not lobbying by giving such testimony.
- **Other public testimony:** An individual who provides any oral or written public testimony in connection with a legislative committee or in a rulemaking proceeding and “whose name and the interest on behalf of which he testifies have been clearly and publicly identified” is not lobbying by giving such testimony.

**Q: How does this work together with federal IRS lobbying regulations?**

All tax-exempt organizations must follow both federal tax law (regulated by the IRS) **and** any state and local lobbying laws that apply to their work.

The IRS rules regulate how much lobbying a nonprofit organization can do, while state and local regulations are transparency rules designed to help the public understand what funds are being spent to influence decision making and by whom. As a result, federal tax law rules related to lobbying and state lobbying regulations are quite different, and state lobbying regulations also vary greatly state to state.

In general, the IRS requires 501(c)(3) organizations to report on their annual Form 990 legislative lobbying at the federal, state, and local levels, but does not count as lobbying advocacy activities relating to executive branch or administrative officials at any level. There is no additional requirement for organizations or individuals to “register” with the IRS to report lobbying activities.

Nonprofits that are public charities under IRS exemption 501(c)(3), including grantmaking public charities like community foundations, can lobby within the generous limits allowed by federal tax law. The amount of lobbying is determined by either using the insubstantial part test or the 501(h) expenditure test.

See: <https://bolderadvocacy.org/resource/public-charities-can-lobby-guidelines-for-501c3-public-charities-2/>

Organizations that are tax-exempt under 501(c)(4) (social welfare organizations), 501(c)(5) (labor organizations), and 501(c)(6) (trade associations) can do unlimited lobbying.

See: <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>

Your organization will need to ensure that you are keeping track of your lobbying staff time and your expenses in a way that works for both your IRS reporting, and for any required state or local reporting, since the information required in each regime will be different.

Note that there is also a federal law called the Lobbying Disclosure Act that requires some organizations to register and report their federal level lobbying activities.

Organizations that have only occasional contacts at the federal level (having occasional meetings with members or staff or sending occasional letters to Congress) will not need to register under the LDA. The thresholds are designed to require only those organizations with substantial lobbying activities and expenses to file. For more information see:

[https://bolderadvocacy.org/wp-content/uploads/2018/06/Understanding\\_the\\_Lobbying\\_Disclosure\\_Act.pdf](https://bolderadvocacy.org/wp-content/uploads/2018/06/Understanding_the_Lobbying_Disclosure_Act.pdf)

**Q: Does supporting or opposing a ballot measure count as lobbying?**

In New Mexico, the legislature can propose two kinds of matters for ballot initiatives – constitutional amendments and general obligation bonds offerings. If a proposal passes by a majority vote of each house, it will then be put on the ballot for the voters of the state to consider and approve or reject.

Efforts to influence the outcome of whether the legislature will pass such proposed constitutional amendments or bond offerings are legislative branch decisions, and efforts to influence them should be analyzed like any other lobbying activity.

Once a measure is on the ballot, however, New Mexico regulates activity to support or oppose the initiative under the state’s campaign finance laws. Nonprofit organizations considering working on ballot measures that have reached this stage in New Mexico should seek additional legal advice on how to comply with any applicable state or local campaign finance reporting requirements.

**Q: If we are required to register, how does the process work?**

# FAQS

All lobbyist registration and reporting must be done online via the Campaign Finance Information System (“CFIS”) at <https://www.sos.state.nm.us/legislation-and-lobbying/how-to-become-a-lobbyist/cfis-system-resources-for-lobbyists-and-lobbyist-employers/>

The CFIS resources page has both video and written user guide materials.

The lobbyist registration statement includes a question about the sources of funds used for lobbying by the organization. You can answer this question generally (i.e., “donations,” “grants,” or “membership dues,” etc.) as opposed to reporting any names of your organization’s donors.

Your organization is called the “Lobbyist Employer” on the registration forms, and you will need to affirm the lobbyist has authority to lobby on your organization’s behalf. The submission is done online, and while there are still residual mentions of the forms needing to be notarized in the instructions, in practice notarized forms are no longer required.

The registration fee is \$50.00 per lobbyist, renewable every calendar year.

Note that if your organization is required to register and report a lobbying advertising campaign, you will use the separate process described below in the lobbying advertising campaign FAQ. Running a lobbying advertising campaign over \$2,500 does not, on its own, trigger individual lobbyist registration or reporting.

## Q: When are periodic lobbying reports due?

Lobbyist reports are due three times a year. A report also must be filed within 48 hours of making an expenditure over \$500 during the legislative session. Example due dates are given below for the 2022/2023 reporting calendar. For updating reporting deadlines for later years, look here: <https://www.sos.state.nm.us/legislation-and-lobbying/how-to-become-a-lobbyist/lobbyist-reporting-schedule/>

Report	Due Date	Reporting Period
First Report	May 4, 2022 (first Wednesday after the first Monday in May each year)	January 1, 2022 – May 2, 2022 (expenditures through first Monday in May each year)
Second Report	October 5, 2022 (first Wednesday after the first Monday in October each year)	May 3, 2022 – October 3, 2022 (expenditures through first Monday in October each year)
Third Report	January 15, 2023	October 4, 2022 – December 31, 2022
48 Hour Reports	48 hours after any expenditure of \$500 or more during a legislative session	The Secretary of State encourages lobbyists to report all expenditures made but not yet reported on the 48 hour reports (i.e., in addition to the expenditure that triggered the 48 hour requirement)
Advertising Campaign Reports	See FAQ below	See FAQ below

**IMPORTANT NOTE:** The time between when an expenditure might be made and when it needs to get reported can be as little as two days! If your organization is making the kind of expenditures that will need to be reported, you will need robust systems to get the information to you in time to file the reports. Late fees are \$50.00 per day per report.

# FAQS

## Q: What information do the periodic lobbying reports include?

In New Mexico, lobbyist reports include only expenditures made for the benefit of public officials and, for organizations that can make them, political contributions. Unlike in many other states, you are not required to report prorated staff compensation or internal office expenses.

Remember that there is a separate requirement to report certain lobbying-related advertising spending that is discussed in the FAQ on lobbying advertising campaign reporting below.

## Q: What is considered a reportable “expenditure”?

In New Mexico, you must report both certain expenditures made for the benefit of public officials and, for organizations that can make them, political contributions.

- **Reportable expenditures:** The only spending that counts as a reportable expenditure is making or promising payments, or giving anything of value, to a public official in connection with lobbying activities. Examples include meals, drinks, gifts, etc. Lobbyist compensation and the overhead and expenses incidental to lobbying do not count as reportable expenses (other than advertising expenses, as separately described in the FAQ on lobbying advertising campaigns below).
- **Political contributions:** A political contribution is any donation or other thing of value, including the estimated value of an in-kind contribution, that is made or received for the purpose of influencing a primary, general or statewide election, including a constitutional amendment or other ballot question submitted to the voters.

Remember that 501(c)(3) organizations should never have any political contributions to public officials, since such activity is prohibited under IRS regulations, but might potentially have contributions related to a constitutional amendment or ballot measure initiative, which is permitted by IRS rules. 501(c)(3) organizations working on constitutional amendments or ballot measure initiatives should seek additional legal counsel, since such work also implicates campaign finance reporting regimes.

Many small nonprofits that do not spend money hosting events or taking legislators or public officials out for lunch or drinks will have no lobbying expenditures, but it is important to remember that **each lobbyist must still submit reports when due, even when no reportable spending has taken place in the period.**

**Record retention:** All records necessary to substantiate the lobbyist reports must be retained for two years from the date of filing and made available to the Secretary of State or Attorney General upon written request.

**Gift ban:** It is important to note that regulations relating to lobbying expenditures almost always intersect in complicated ways with state and local ethics and “gift ban” laws and can result in criminal penalties. Those state and local rules often apply even if your organization has not triggered lobbyist registration and may apply to a broader range of officials. You should be certain that you understand the intricacies of both sets of rules before giving any gifts to, or paying expenses for, any public officials at the state or local level. It is usually easier to refrain from giving any gifts to public officials and to give information about your organization instead.

## Q: How do we register and report our lobbying advertising campaign work?

New Mexico has a special type of lobbying registration and reporting that it requires organizations to do around their **“advertising campaigns for the purposes of lobbying.”**

This special kind of registration and reporting is required once you have spent more than \$2,500 in lobbying-related advertising in a calendar year.

# FAQS

**Initial Registration:** You must register your lobbying advertising campaign within 48 hours of crossing the \$2,500 advertising expense threshold. **Note that this kind of registration is separate from the individual lobbyist registration.**

**Report:** This kind of registration only requires a single report, which is due within 15 days after the end of the legislative session.

## Q: Do our organization's donors need to be disclosed on any lobbying reports?

**Donor disclosure in the context of individual lobbyist registration and reporting:** If your organization has a staffer who is required to register, the registration involves a question about the "source of funds" used for lobbying – this disclosure **does not** require disclosure of actual donations, but rather is satisfied by a general statement about how the organization is financed – i.e., "donations", "grants", "membership dues", etc. You are not being asked to list individual donors here and should not provide such information.

**Donor disclosure in the context of a lobbying advertising campaign:** "Lobbying Advertising Campaigns" (your organization once you have spent more than \$2,500 on a lobbying advertising campaign) must disclose contributions that were **specifically earmarked** for the advertising campaign. If you aim to protect donor confidentiality, you will need to make sure that donations are not specifically earmarked for the advertising programming.

## Q: How are our lobbyists required to identify themselves while lobbying?

New Mexico does not require lobbyists to identify themselves in any special way while lobbying, but it always best practice to identify yourself and your organization when speaking with public officials.

## Q: Are there any other restrictions on lobbyists that we should be aware of?

- **Lobbyist compensation:** A lobbyist cannot receive compensation that is contingent upon the outcome of any lobbying efforts.
- **Limitations on roles an individual capacity:** A registered lobbyist may not serve as:
  - A campaign chair, fundraising chair, or treasurer for a candidate for the legislature or other state office
  - An arbitrator in a hearing on school district campaign reporting
  - A citizen redistricting committee or the state ethics commission (this restriction also applies for two years after lobbyist registration has been terminated)
- **Limitations on campaign contributions:** A registered lobbyist (or their employer) may not make (or help others to make) political contributions to the campaign funds of any statewide elected official, legislator, or any candidate for those offices during any prohibited periods surrounding the legislative sessions. The prohibited period is generally from January 1 for a regular session, or from the proclamation of a special session, through the end of the session. The prohibited period extends an additional 20 days after the end of the session for contributions to the governor or candidates for governor.







# Case Study STUDENTS VOTE NOW

**Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about Bill 101 currently pending in the New Mexico House of Representatives**

## STUDENTS VOTE NOW IS CONSIDERING:

- Reaching out to its student constituents, via direct physical mailings, e-mails, and volunteer phone banking, in order to get the students to call their state house representative about the bill.
- Doing an in-person Lobby Day at the state capital about Bill 101 to meet with legislators, or alternatively arranging a virtual Zoom lobby event. The Lobby Day activity might potentially include renting a bus, buying T-shirts for the volunteer participants, and handing out some small swag type items from the organization to the legislators, or if done by Zoom, the purchase of an upgraded Zoom account.
- Testifying before a committee of the House of Representatives regarding the student perspective on Bill 101.
- Having an employee engage with the Mayor of Albuquerque about a similar, but separate, local ordinance being considered.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS
 <p><b>Student Engagement</b></p>	<p>Students Vote Now must consider if any of its paid or volunteer staff, considered together with all of the other proposed lobbying programs, are lobbying on a substantial or regular basis, or if any consultant involved in the program is compensated specifically for lobbying.</p> <p>Students Vote Now also needs to consider the advertising expenses incurred for this piece of the advocacy programming. Print mailers are expensive, and if the cost of the mailers goes over \$2,500, Students Vote Now will need to register as a “Lobbying Advertising Campaign” within 48 hours of going over the \$2,500 trigger. A one-time report will then be due within 15 days following the end of the legislative session.</p>
 <p><b>Lobby Day</b></p>	<p>Meeting with legislators in person or by Zoom would qualify as lobbying, so the same “substantial or regular” staff trigger analysis would be required as above.</p> <p>So long as Students Vote Now refrain from taking legislators out or giving them gifts while they are meeting them for Lobby Day, none of the Lobby Day expenses should trigger registration or be reportable.</p>
 <p><b>Committee Testimony</b></p>	<p>Testifying before a committee of the House of Representatives does not count as lobbying because it is a statutory exception.</p>
 <p><b>Mayor</b></p>	<p>New Mexico law does not cover lobbying local officials, but Albuquerque has its own ordinance, which Students Vote Now should consider.<sup>1</sup> The city ordinance closely tracks the definitions of the state statute, but even if Students Vote Now decided that their state-level work was “substantial or regular,” it seems unlikely that their work with the Mayor would reach that trigger threshold from having only a meeting or two about a potential city ordinance.</p>
<p><b>Bottom Line</b></p>	<p>Student Vote Now should likely be able to engage in this level of lobbying activity without any of their staffers needing to register as an individual lobbyist.</p> <p>Running the print mailer advertising campaign in the student engagement program may require them to register and report as a “Lobbying Advertising Campaign,” which requires only a single report at the end of the legislative session outlining the spending on their lobbying advertising campaign.</p>

<sup>1</sup> Information about the Albuquerque law can be found here: <https://www.cabq.gov/clerk/registered-lobbyists>.

## ADDITIONAL RESOURCES

### BOLDER ADVOCACY'S TECHNICAL ASSISTANCE HOTLINE:

Bolder Advocacy's free Technical Assistance Hotline team is happy to help nonprofits and advocacy attorneys with more specific questions. You can contact Bolder Advocacy's experts by e-mailing [advocacy@afi.org](mailto:advocacy@afi.org) or calling 866-NP-LOBBY (866-675-6229) during standard business hours.

### NEW MEXICO STATE RESOURCES:

- **New Mexico Secretary of State**  
The New Mexico Secretary of State is responsible for administering the state's lobbyist registration and reporting system. Their website can be accessed here: <https://www.sos.state.nm.us/legislation-and-lobbying/>
- **New Mexico State Ethics Commission**  
The Commission is an independent state agency that promotes the integrity of state government through the interpretation, enforcement, and improvement of New Mexico's campaign finance, lobbying, procurement, and governmental conduct laws. The Commission was created via constitutional amendment in 2018 and its official jurisdiction began on January 1, 2020. The Commission's website can be accessed here: <https://www.sec.state.nm.us/>
- **Full Text of New Mexico Lobbying Statute**  
The full text of the New Mexico state lobbying statute can be found in the New Mexico Election Handbook, which also contains the Gift Act and other campaign finance regulations (the lobbying section is in Chapter 2, Article 11, pages 287-294): <https://www.sos.state.nm.us/legislation-and-lobbying/how-to-become-a-lobbyist/nm-election-handbook/>
- **Lobbyist Guide**  
The State puts out a guide called the Lobbyist Regulation Act Reporting Guidelines that contains useful information: <https://www.sos.state.nm.us/legislation-and-lobbying/how-to-become-a-lobbyist/2020-lobbyist-guide/>
- **Additional Training Materials**  
To guide you through the registration and reporting process, the CFIS System Resources page has an Introductory Lobbyist Reporting Training Session Recording video, and more detailed videos under "Resources" in the "CFIS Demonstration Videos" link, including how to register and renew, how to file and amend a report, and how to amend an employer's registration to add a lobbyist. It also has a detailed Lobbyist and Employer User Guide, and a Training Session Slide Deck for Lobbyist Reporting. See: <https://www.sos.state.nm.us/legislation-and-lobbying/how-to-become-a-lobbyist/cfis-system-resources-for-lobbyists-and-lobbyist-employers/>
- **Additional Questions**  
Any questions about lobbyist registration and reporting can also be directed to the Secretary of State's ethics staff by phone at 505-827-3600 (Ext. 2, "Elections"), or by e-mail at [Elections@sos.nm.gov](mailto:Elections@sos.nm.gov)

### BOLDER ADVOCACY'S FEDERAL LAW RESOURCES:

While state and local laws regulate which lobbying activities require registration and reporting, the IRS also regulates how much lobbying a 501(c)(3) tax-exempt organization is allowed to do, including at the state and local levels. The way the IRS counts lobbying will almost always be different than how state and local laws count it, and organizations are urged to review federal law resources to ensure all IRS compliance obligations are being met. See:

<https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>



This work is licensed under a Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License, which means that you can share it widely, so long as you share it in this format and do not sell it.

The information contained in this fact sheet and any referenced links are being provided for informational purposes only and not as part of an attorney-client relationship. The information is not a substitute for expert legal, tax, or other professional advice tailored to your specific circumstances, and may not be relied upon for the purposes of avoiding any penalties that may be imposed under the Internal Revenue Code.

This resource was prepared by the Democracy Capacity Project, a special project of NEO Philanthropy, Inc., with the support of Alliance for Justice, the assistance of Nielsen Merksamer Parrinello Gross & Leoni, LLP, and with thanks to the many, many advocates and activists who do this critical work every day.