

1 **IN THE SUPREME COURT OF THE STATE OF NEW MEXICO**

2 **January 2, 2026**

3 **NO. S-1-AO-2026-00001**

4 **IN THE MATTER OF THE AMENDMENT**
5 **OF THE MILEAGE REIMBURSEMENT**
6 **POLICY FOR THE NEW MEXICO**
7 **JUDICIAL BRANCH OF GOVERNMENT**

8 **ORDER**

9 WHEREAS, NMSA 1978, Section 10-8-4(D) (2009), provides for the
10 reimbursement of every public officer or employee “up to the internal revenue
11 service standard mileage rate set January 1 of the previous year for each mile
12 traveled in a privately-owned vehicle...if the travel is necessary to the discharge of
13 the officer’s or employee’s official duties...”;

14 WHEREAS, NMSA 1978, Section 38-5-15 (2017), provides that “[p]ersons
15 summoned for jury service and jurors shall be reimbursed for travel...at the rate
16 allowed public officers and employees per mile of necessary travel”;

17 WHEREAS, Regulation 2.42.2.11 NMAC, established for the Executive
18 Branch by the Department of Finance and Administration, now provides for “one
19 hundred percent of the internal revenue service standard mileage rate set January 1
20 of the previous year”;

1 WHEREAS, the CY26 Internal Revenue Service mileage rate was increased
2 to \$0.70 per mile effective on January 1, 2026; and

3 WHEREAS, in light of the foregoing, and the Court being sufficiently
4 advised, Chief Justice David K. Thomson, Justice Michael E. Vigil, Justice C.
5 Shannon Bacon, Justice Julie J. Vargas, and Justice Briana H. Zamora concurring;

6 NOW, THEREFORE, IT IS ORDERED that the January 13, 2025, order (No.
7 S-1-AO-2025-00002) setting the mileage reimbursement rate is hereby
8 RESCINDED with limited application to process mileage reimbursement requests
9 for travel occurring on or before December 31, 2025;

10 IT IS FURTHER ORDERED that, effective for travel occurring on or after
11 January 1, 2026, the standard mileage reimbursement rate for public officers and
12 employees of the Judicial Branch of Government for each mile traveled in a
13 privately-owned vehicle if the travel is necessary to the discharge of one's official
14 duties of one hundred percent (100%) of the Internal Revenue Service standard
15 mileage rate established on January 1 of the previous year shall be revised
16 accordingly each year hereafter, until further order of the Court;

17 IT IS FURTHER ORDERED that effective for travel occurring on or after
18 January 1, 2026, the standard mileage reimbursement rate for public officers and
19 employees of the Judicial Branch of Government for each mile traveled in a

1 privately-owned vehicle if the travel is necessary to the discharge of one's official
2 duties shall be \$0.70 per mile, which is one hundred percent (100%) of the Internal
3 Revenue Service standard mileage rate of \$0.70 per mile set for CY 2026; and

4 IT IS FURTHER ORDERED that the standard mileage reimbursement rate
5 for the Judicial Branch of Government shall apply to payments from the
6 Administrative Office of the Courts' Jury and Witness Fee Fund, and to any mileage
7 payments made by any judicial entity pursuant to contracts or otherwise, for travel
8 occurring on or after January 1, 2026.

9 IT IS SO ORDERED.



10 WITNESS, the Honorable David K. Thomson, Chief
11 Justice of the Supreme Court of the State of New Mexico,
12 and the seal of said Court this 2nd day of January, 2026.

A handwritten signature in black ink, appearing to read "Elizabeth A. Garcia".

13
14 Elizabeth A. Garcia, Chief Clerk of the Supreme Court
of the State of New Mexico

I CERTIFY AND ATTEST:

A true copy was served on all parties
or their counsel of record on date filed.

Elizabeth A. Garcia

Chief Clerk of the Supreme Court
of the State of New Mexico