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MEXICO

This article surveys significant legal developments in Mexico in 2023.

I. Notable Supreme Court Decisions

In 2023, the Mexican Supreme Court addressed several high-profile decisions asserting the limits between public branches and entities to preserve the constitutional order and to protect human rights. This piece addresses five fundamental decisions on access to public information, electoral system, and landmark human rights cases.

A. ACCESS TO PUBLIC INFORMATION

In November 2021, the Mexican Government issued a decree declaring certain high-profile governmental projects to be of public interest and national security.² The Mexican Institute in charge of safeguarding the right *62 of access to public information, the National Institute for Transparency (INAI), challenged such decree arguing that, according to the legal framework on the matter, all information related to such projects would be classified as reserved without any analysis.³ Therefore, the Court declared that such a decree infringed on the competence of the Institute and limited citizens' access to public information.⁴

Furthermore, in a separate ruling, the Court analyzed the Mexican Senate's failure to comply with its constitutional obligation to appoint commissioners to the aforementioned Institute.⁵ The INAI requires a quorum of five commissioners to legally operate, but, since April 2023, it was unable to do so because the Senate kept three of the seven seats vacant.⁶ Accordingly, the Court determined that the Senate transgressed its constitutional responsibilities, and thereby restricted the right of access to public information by making it impossible for the guarantor institute to make any decisions on the matter.⁷

B. MEXICAN ELECTORAL SYSTEM

In March 2023, a modification to the electoral legal framework was enacted.⁸ Several political parties and the National Electoral Institute challenged such reform, arguing procedural deficiencies, the decrease in the *63 independence of the electoral institute, violations to the labor rights of the institute's personnel, and the setback in measures of equality and inclusion within

the elections.⁹ In this regard, the Court stated that amendment procedures are not a mere formality, but a guarantee of the democratic system, and thus, declared the reforms to be null.¹⁰

C. LANDMARK HUMAN RIGHTS CASES

The Court recognized the human right to care, to be cared for, and to self-care, especially regarding people with disability, elderly, or terminally ill individuals, establishing that such care should be accessible, that the government should assume responsibility for its provision, and that the stereotype of women as the main caregivers should not be maintained.¹¹

The Court also determined that a double burden is detrimental to the personal and professional growth of the person who is primarily responsible for household chores and caregiving duties, so that person is entitled to request proportional remuneration when a divorce petition is filed.¹² Furthermore, the Court recognized a rebuttable presumption in favor of the plaintiff, releasing them from the burden of proving that they did household chores and caregiving duties.¹³

On the basis of these and other rulings, the Mexican Supreme Court continues to solidify its position as a constitutional court capable of both settling conflicts between the public authorities and safeguarding the human rights of individuals.

*64 II. Mexico's Sustainable Taxonomy

In March 2023, Mexico published a finalized version of the country's Sustainable Taxonomy (Taxonomy),¹⁴ joining the increasing number of jurisdictions that have developed such a framework.¹⁵ At their core, these frameworks aim to provide parameters for what is considered “sustainable,” thereby combating misleading statements about the environmental or social profile of economic activities (sometimes known as “greenwashing”) and providing clarity to markets for discussing sustainability in terms of investment products and economic activities.¹⁶ However, these taxonomies adapt to the distinct considerations and priorities of their respective jurisdictions. The Taxonomy established by Mexico does this both through certain environmental considerations and in the incorporation of core social aims.¹⁷

The fundamental structure of the Taxonomy mirrors the EU's taxonomy.¹⁸ However, Mexico builds on this model with the identification of several social objectives, including the following: (1) gender equality; (2) access to basic services related to sustainable cities (e.g., shelter, public transport, waste/water management); (3) health; (4) education; and (5) financial inclusion.¹⁹

Similar to the EU taxonomy, which references NACE (European Community Nomenclature of Economic Activities) codes, the Taxonomy's requirements for “substantial contribution” to such objectives vary by economic sector.²⁰ However, the Taxonomy instead uses the NAICS (North American Industry Classification System) codes for classifying business activities to determine eligibility for inclusion for each sector.²¹ For example, the Taxonomy excludes natural gas and nuclear energy from eligibility under the energy sector.²²

Eligible economic activities then must meet technical criteria. In some cases, these are quantitative, such as a threshold of 100 kgCO₂e/MWh for climate change mitigation for many energy activities.²³ But other sectors and objectives use qualitative or scoring measures. For example, substantial *65 contribution to gender equality is measured via a survey, requiring a minimum score both on particular survey sections and also overall.²⁴

Activities also must meet “do no significant harm” (“DNSH”) requirements in order to be considered “sustainable.”²⁵ As with the substantial contribution criteria, these requirements are sector-specific. But at present, these DNSH requirements apply only to the Taxonomy's environmental objectives.²⁶

The Taxonomy addresses negative social impacts (such as human rights and anti-corruption concerns) within the “minimum safeguards” section, which requires activities to align with certain social and governance considerations.²⁷ This section

references both Mexican law and key international frameworks, including the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work.²⁸

Use of the Taxonomy is currently voluntary, but it is nonetheless expected to provide an influential framework to guide capital flows in the jurisdictions that are focused on sustainability. Additionally, Mexico's financial authorities have indicated they plan to evaluate potential regulatory efforts in conjunction with the Taxonomy following its rollout, which may include disclosures on information related to the Taxonomy, parameters for sustainable finance instruments, or both.²⁹

Companies and financial institutions considering issuing, lending to, or underwriting sustainable finance instruments, or otherwise promoting the sustainability of their activities in Mexico, may wish to assess the Taxonomy to understand how, and whether, their operations or lending practices align. While practical implementation likely will evolve as entities become more familiar with the Taxonomy, assessing compliance will inherently require more than an assessment of a select handful of key performance indicators or performance targets. Both the safeguards and various DNSH requirements depend on company policies and ESG governance.

III. Regional Accountability Mechanisms and Migrant Disappearances

In 2015, the Mexican government established the Mecanismo de Apoyo Exterior [External Support Mechanism] (MAE),³⁰ enabling families of missing migrants to contact Mexican institutions to aid in the search of *66 their disappeared loved ones.³¹ Through the MAE, families can report crimes, request investigations, file evidence, repatriate a victim's body, and potentially receive reparations.³² The families need only to contact a Mexican consulate to file a claim.³³

The Camargo Massacre is instructive on the potential of transnational mechanisms such as the MAE. On January 22, 2021, nineteen charred bodies were found in a pickup truck near Camargo, Tamaulipas,³⁴ belonging to seventeen migrants and two “coyotes” en route to the United States.³⁵ A majority of the migrants were from Comitancillo, Guatemala.³⁶ The Camargo Massacre brought memories of the 2010 San Fernando Massacre, in which seventy-two migrants were murdered by cartel members in nearby San Fernando, Tamaulipas.³⁷ The gravity of the Camargo Massacre prompted an internal investigation by the Tamaulipas Attorney General,³⁸ resulting in the breakthrough conviction of twelve state agents.³⁹ But Mexico has not awarded damages or repatriated the migrant bodies back to the families in direct violation of their domestic and international obligations.⁴⁰ As Fundación para la Justicia, a Mexican Non-Governmental Organization, stated, “If it is difficult for a Mexican family to understand and contribute to the criminal justice system, it is much more difficult for families that *67 are in another country.”⁴¹ While the MAE was not used with the Camargo Massacre, it can be used to obligate Mexico to repatriate migrants' remains, and give further relief in other atrocities.⁴²

With most migrants aiming to reach the United States, the dangers do not end in Mexico.⁴³ Upon reaching the southern border, countless migrants are injured or killed because of aggressive domestic policies such as Texas's Operation Lone Star.⁴⁴ When migrants go missing near the border, there is a lack of meaningful investigation, search, and rescue.⁴⁵ These disappearances occur in desolate border regions that make deciphering what happened, and in what jurisdiction, difficult. This issue calls for a process of transnational habeas corpus that allows individuals to file a claim, regardless of their nationality. Through United States--Mexico cooperation, the MAE can be a forum for transnational habeas corpus, allowing more families to bring claims and receive relief.

IV. Sweeping Mining Reform in Mexico

In May 2023, Mexico--the world's largest producer of silver and a significant supplier of other metals--substantially overhauled several laws governing the mining sector.⁴⁶ The legal reform increases state control over mining activity, holds companies to higher environmental standards, and requires consultation with indigenous and Afro-Mexican stakeholders, among other changes.⁴⁷ These changes will affect any future mining concession and may affect obligations under existing concessions.

*68 A. KEY AMENDMENTS

On May 8, 2023, Mexico published amendments to the Mining Law, National Waters Law, General Law of Ecological Equilibrium and Environmental Protection, and General Law for the Prevention and Integral Management of Waste.⁴⁸ Key amendments include the following:

- **Mining concessions:** Mining concessions will now be awarded through a public bidding process.⁴⁹ Previously, the first qualified applicant seeking to develop an area was awarded the rights. The length of mining concessions also has been shortened from fifty to thirty years, with the possibility of one twenty-five year extension.⁵⁰
- **State involvement:** The Mexican Geological Service--a state-run agency-- obtained exclusive rights to conduct all mining exploration activities.⁵¹ Mining concessions assigned to Mexican state-owned companies will have an indefinite term.⁵²
- **Water use management:** Mining concessions will now be conditioned on the availability of water. The volume of water in a concession may be reduced to ensure the availability of water for human and domestic consumption.⁵³
- **Environmental protection:** The mining reforms prohibit granting authorizations for mining activities in protected natural areas.⁵⁴ Concessions may be cancelled based on an imminent risk of ecological imbalance or irreversible damage to natural resources. At the end of a mining concession, concessionaires have environmental obligations, including permanent and nontransferable responsibility for mining and metallurgical waste.⁵⁵
- **Indigenous community consultations:** The mining reform requires free and informed consultation with indigenous and Afro-Mexican communities prior to granting any mining concessions.⁵⁶ In addition, *69 concessionaires must pay five percent of net profits to adjacent or affected indigenous communities.⁵⁷
- **Worker safety:** The legal reform establishes stricter worker safety measures, including requiring the appointment of an engineer responsible for compliance with safety regulations; shortening the deadline for reporting safety accidents; and classifying failure to adhere to safety standards as a criminal offense.⁵⁸

B. STAKEHOLDER REACTION

The mining reform has been controversial. Mining companies have warned that they are rethinking investments in Mexico;⁵⁹ Mexico's mining business chamber reportedly estimates that the reform could cost Mexico approximately \$9 billion in investments and up to 420,000 jobs.⁶⁰ In addition, there has been a multitude of legal challenges against provisions of the law. The first preliminary injunction against portions of the reform was issued in June 2023.⁶¹ Within five months of the reform's

enactment, over 500 injunction requests have been filed by national and foreign companies.⁶² Opposition lawmakers also have challenged the law as unconstitutional before Mexico's Supreme Court.⁶³ These legal challenges are expected to continue.⁶⁴

V. Nearshoring: Mexico's Horizon

Several armed conflicts, and the COVID-19 pandemic, have led to increased freight prices, shortages of goods, and supply chain disruptions, transforming the landscape of global business and pushing companies to adopt nearshoring as a strategic approach to manufacturing and service activities.⁶⁵

*70 Mexico has emerged as the top destination for nearshoring due to its strategic location in North America, the USMCA trade agreement, and a skilled work force with low labor costs.⁶⁶ Indeed, the rise of nearshoring is considered by many as the main engine of the Mexican economy, as it has led to increased employment and export rates.⁶⁷

As such, to further promote nearshoring, the Mexican government enacted the “DECREE by which tax incentives are granted to key sectors of the export industry consisting of the immediate deduction of the investment in new fixed assets and the additional deduction of training expenses” (the Decree) on October 11, 2023.⁶⁸

The Decree grants two tax incentives to exporting companies seeking to optimize their operations through nearshoring: (i) an immediate tax deduction on investments made in new fixed assets, for the specific percentages established in the Decree depending on the type of asset, which are superior to the regular tax deductions for fixed assets contained in Articles 34, 35, and 209 of the Mexican Income Tax Law; and (ii) an additional tax deduction equivalent to twenty-five percent of any increase in training expenses received for each of their employees.⁶⁹

As for the first incentive, it may be applied only to certain taxpayers⁷⁰ engaged in the production, processing, or industrial manufacture of certain goods for export, belonging in key sectors identified as semiconductors, automotive (especially electromobility), electrical and electronics, medical devices and pharmaceuticals, agribusiness, and food and animal feed, among others.⁷¹

The deduction percentages established in the Decree may be applied only to investments in new fixed assets acquired from the effective date of the Decree until December 31, 2024, and only when taxpayers estimate that the amount of income from the export of applicable goods will represent at least fifty percent of their total revenue each fiscal year.⁷²

*71 Regarding the second incentive, taxpayers may apply in the annual tax return for fiscal years 2023, 2024, and 2025, a tax incentive consisting of an additional deduction equivalent to twenty-five percent of the increase in the training expenses received by each of their employees in the fiscal year in question.⁷³

Overall, the tax incentives contained in the Decree may lead to promoting competitiveness, innovation, and investment in technology between exporting companies, generating employment and attracting foreign direct investment as export activity increases foreign exchange income to the country and improves the trade balance. This is expected to increase the confidence of investors and business partners in the country, boosting economic growth by taking advantage of Mexico's potential in key sectors of the export industry.

VI. Corporate Disclosure Obligations for Beneficial Shareholders in Mexico and the United States

To combat money laundering, tax evasion, and other illicit activities, an international effort has been made to adopt control and cooperation measures among countries.⁷⁴ Such efforts aim to enhance the transparency of transactions involving income and asset flows, as well as to facilitate the identification of “beneficial owners.”⁷⁵ Under the international standards on transparency, beneficial owners are always natural persons who ultimately own or control a legal person or a legal arrangement.⁷⁶

The Financial Action Task Force (FATF) and the Global Forum of the Organization for Economic Cooperation and Development (OECD) have promoted standardizing the definition of the figure of “beneficial owner” and its information exchange;⁷⁷ however, each country is ultimately responsible for establishing its own internal regulations toward this concept, including the applicable definitions, the required reporting information, the control and information storage mechanisms, and the deadlines for compliance with this obligation.⁷⁸

*72 In the United States, new beneficial ownership reporting requirements will take effect beginning January 1, 2024, as set forth in the Corporate Transparency Act (CTA),⁷⁹ which is part of the Anti-Money Laundering Act of 2020, and the related regulations adopted by the U.S. Treasury's Financial Crimes Enforcement Network (FinCEN).⁸⁰

All domestic non-exempt⁸¹ corporations, limited liability companies, limited partnerships, entities created by registering with a secretary of state or similar office, and foreign entities registered to do business in the United States, will be considered “reporting companies” obligated to report company information, beneficial ownership information,⁸² and company applicant information⁸³ to the FinCEN, through its online interface.

In Mexico, pursuant to the modifications to the Federal Tax Code that went into effect in January 2022, the Tax Administration Service (SAT) has been provided with new verification powers that allows it to request detailed information regarding the controlling beneficiaries⁸⁴ of legal entities, *73 fiduciaries, settlors or trustees, and contracting parties in any legal entity, at any moment.⁸⁵

Mexican obligated subjects are required to obtain, maintain updated, and provide to the SAT the information about their controlling beneficial shareholders as requested.⁸⁶ These reporting obligations also apply to third parties involved in the company's formation, such as the Public Notary, which also may be subject to fines for non-compliance under these provisions.⁸⁷

Entities operating in both countries should be aware of their reporting obligations and ensure that they are in strict compliance under both sets of regulations. For many businesses, compliance will require significant efforts to evaluate how the regulations apply to their organization and to establish a process for ongoing compliance reporting. Such efforts are crucial, as Mexican and U.S. tax authorities can share such information with foreign authorities under an international reciprocal information exchange treaty.

VII. Reform to the General Law of Commercial Companies

A. BACKGROUND

On March 30, 2020, Mexico declared a “public health emergency” in response to the rapid spread of SARS-CoV-2 (COVID-19) and mandated a lockdown to mitigate its transmission.⁸⁸ The resulting series of restrictions on social interactions required companies to devise alternative methods for conducting shareholder meetings and maintaining business operations. But the absence of regulatory provisions and company bylaws addressing these alternative methods presented a significant challenge to their validity.⁸⁹

Mexican commercial law at the time did not explicitly recognize the validity of partner or shareholder assemblies conducted through digital platforms, despite acknowledging certain electronic tools for commercial transactions.⁹⁰ *74 Consequently, it became both necessary and timely to incorporate a legal framework within the General Law of Commercial Companies (GLCC), allowing Mexican commercial companies (including corporations and limited liability companies [LLCs]) to harness technological tools to facilitate and ensure the legal validity of their partner, shareholder, and general board meetings. As a result, the GLCC was amended by Congress, and the President promulgated and enforced the reform through a decree published on October 20, 2023.⁹¹ The amendments went into effect shortly after, except for the modification to Article 81, which will go into effect on April 21, 2024.⁹²

This reform was modeled after efforts in other countries, such as the United States, the United Kingdom, France, Spain, and Colombia.

B. AMENDMENTS

The reforms broadly encompass the following key elements:⁹³

1. **Virtual presence:** Virtual attendance is recognized as an equivalent to physical attendance in corporate assemblies and meetings.
2. **Hybrid meetings:** Shareholder and board meetings may now occur entirely or partially in a virtual manner.
3. **Preservation of principles:** In accordance with the technological neutrality principles outlined in the Commercial Code and the Federal Civil Code, the GLCC treats in-person and virtual meetings equally, and does not impose the superiority of one method over the other. Companies may select their preferred approach for recording minutes in accordance with their specific interests.
4. **Flexibility in meeting locations:** Companies are no longer required to hold meetings exclusively at their corporate headquarters. Shareholders and partners may determine, on a case-by-case basis, alternative venues, provided specific conditions are met. For example, shareholders or partners must approve unanimously the location and the availability of electronic means for conducting such meetings.
5. **Partner access and identity validation:** Partners are guaranteed access to the means through which the assembly, meeting, or session is conducted, thus safeguarding their voting rights. Companies are *75 required to confirm the identity of attendees, validate the significance of their vote, and generate the corresponding evidence.

Furthermore, the Ministry of Economy has a six-month period to implement an electronic system. LLCs are obligated to adhere to their notification requirements by publishing notices through the electronic system established. This compliance is to be observed in accordance with the stipulated reform requirements, regardless of any provisions in their bylaws specifying the use of alternative methods.

C. CONCLUSION

This reform aims to streamline the procedures for convening and conducting meetings of shareholders and management within Mexican commercial companies, as well as to expedite and enhance the signature collection process.⁹⁴ The feasibility of these improvements depends on the provisions outlined in the bylaws of both corporations and LLCs. Consequently, it is strongly advisable for new companies seeking incorporation in Mexico to integrate these amendments into their bylaws, and for existing companies to review their bylaws and incorporate these provisions for enhanced efficiency and compliance.

VIII. What Does it Mean to Abolish the State of Interdiction?

The state of interdiction is a legal figure imposed on individuals with physical disabilities, or intellectual disabilities, or both, whereby they are declared incapable of reaching their own decisions, enforcing their rights, or fulfilling their legal obligations by themselves.⁹⁵ As these individuals lose their capacity, they consequently need a third party known as a guardian, who

intervenes in each of their decisions,⁹⁶ ranging from mundane tasks like hiring a telephone company, to critical decisions related to medical care; the guardian is present in all aspects of the person's integral development.⁹⁷

Although interdiction and guardianship seek to protect the person with a disability, the acts performed by those in such state have no legal effects on their own sphere, nor on that of third parties.⁹⁸ “The direct consequence of this is the substitution of the will of the interdicted person by means of *76 a forced representation[,]”⁹⁹ which affects the enjoyment of other human rights and impacts on the human dignity itself.¹⁰⁰

Even when Mexico ratified the Convention on the Rights of People with Disabilities in 2008, the country maintained said figure in its legislation, violating the provisions of Article 12 regarding the recognition of legal capacity and means that support its exercise. “Interdiction is not in accordance with the right to an independent life or to be included in the community, since it is a model which replaces the will of people.”¹⁰¹

This had been the case in the country until April 24, 2023, when the Mexican Senate unanimously approved a new National Code of Civil and Family Procedures,¹⁰² “which repeals interdiction and grants all people eighteen years of age or older full legal capacity and the right to make decisions with support in accordance with the regulations in the civil codes of the states.”¹⁰³

The repeal of interdiction means that people with disabilities will be on equal legal footing with others in every aspect of their lives. They would have full decision-making power, and their decisions will now have legal effect. Henceforth, decisions such as which medical treatments to undergo, whether to sign a lease, or whether to get married, now will be in their hands.

The new Code establishes a new legal institution called Designation of Extraordinary Supports. This “new procedure will operate only for those cases in which someone is unable to communicate his or her will and preferences. In those cases, the designated person will have to reconstruct the history of the affected person in order to make the best possible interpretation of their wishes and thus operate their will.”¹⁰⁴

This reform finally recognizes the legal existence of people with disabilities by respecting their will in the legal context. It seems like a gigantic step, which undoubtedly will have to be complemented by different amendments *77 within the state civil codes, so the legal capacity of people with disabilities is fully recognized.

The code will not be fully in force for four years, since 2021 a Supreme Court ruling prohibits all types of interdiction systems. By continuing to fail to update laws to comply with the ruling, state legislatures are putting people with disabilities and seniors at risk.”¹⁰⁵

The fight may not be over, but this reform is a positive step.

IX. Mexico Supreme Court Decision on Abortion

In September 2023, Mexico's Supreme Court of Justice (SCJN, for its Spanish initials, or the Court) issued a landmark decision decriminalizing abortion under federal law, both for those who seek the procedure and for the medical professionals who perform it. According to the Information Group on Reproductive Choice (GIRE, for its Spanish initials), this “historic milestone” will expand access to abortion for “more than 70 percent of women in Mexico [.]”¹⁰⁶

A divided five-judge panel ruled that the federal ban on abortion is unconstitutional and a human rights violation. The majority noted that “[t]he criminal provisions” imposed for receiving abortion care “are contrary to human dignity, reproductive autonomy and free development of personality, the right to health and the right to equality[.]”¹⁰⁷ The Court referred to the criminalization of receiving an abortion as “an act of violence” stating that such restrictions reinforce the stereotype that, for women and individuals with the ability to become pregnant, “motherhood [is] a mandatory destiny [.]”¹⁰⁸

The Court also ruled that prohibiting federal health care professionals from performing abortions is unconstitutional.¹⁰⁹ The Court reasoned that the criminalization of *performing* an abortion procedure “generates a discriminatory effect” because it leads to fewer health care professionals being trained to perform the procedure, or being willing to perform the procedure, or both, “and this directly impacts the healthcare system and the exercise of the reproductive rights of women and pregnant people.”¹¹⁰

*78 This is especially true for those with limited resources or limited access to healthcare.¹¹¹

The practical effects of the decision will not be felt immediately, as abortion remains illegal in twenty of Mexico's thirty-two states, and further legal work will be required to remove all penalties for providing and receiving abortions.¹¹² However, the ruling will require that the Mexican federal public health service and all federal health institutions offer abortions to anyone requesting the care.¹¹³ Therefore, practically, access to abortion care will depend on how quickly the federal health care system can begin offering abortion services. Maria Antonieta Alcalda, director of Ipas, an organization seeking to increase abortion access in Latin America and the Caribbean, opined that Mexico's health ministry, “which provides a full spectrum of healthcare services for the majority of the population,” should be able to quickly begin offering abortion services.¹¹⁴

This ruling comes nearly sixteen years after Mexico City passed legislation decriminalizing abortion through the twelfth week of pregnancy.¹¹⁵ In the years since, twelve other Mexican states have decriminalized abortion.¹¹⁶ This trend is referred to as La Marea Verde or “the Green Tide,” a reference to the green bandanas worn by protesters who joined “a social movement in favor of legal, safe, and free abortion ... aimed at improving laws and facilitating access to information for those who decide to have an abortion [.]” in Latin America.¹¹⁷ While several Mexican states took steps towards decriminalizing abortion in the years leading up to the decision, “abortion[] remained a federal crime except in the cases of rape and life-threatening conditions to the pregnant woman or person.”¹¹⁸ As noted by Human Rights Watch, “[t]his unprecedented ruling marks enormous progress towards guaranteeing human rights in Mexico.”¹¹⁹

*79 The Supreme Court's decision is a surprise for many, as Mexico is a predominantly Catholic country. Indeed, organizations such as the Civil Association for the Rights of the Conceived and Red Familia, condemned the decision.¹²⁰ Irma Barrientos, director of the Civil Association for the Rights of the Conceived, pointed to the United States Supreme Court's recent decision in *Dobbs v. Jackson* and said pro-life groups “[are] not going to stop until Mexico guarantees the right to life from the moment of conception.”¹²¹ Many expect pro-life groups to challenge the Court's decision.

Footnotes

¹ Sergio Treviño Barrios is a Dictaminador at the Suprema Corte de Justicia de la Nación in Mexico and authored Part I. Austin Pierce is a lawyer at Latham & Watkins and authored Part II of this article. Lucas Cury-Ortiz, Michael Andrew Morales, and Molly Rochford are law students at Boston University School of Law and authored Part III. Jessica Lutkenhaus is a lawyer at WilmerHale and authored Part IV. Karen Luna Lozada, Juan Pablo Salomón Llinás, and Patricia Santos Mtanous are lawyers at Chevez, Ruiz, Zamarripa y Cia, S.C., and authored Part V. Edgar Klee Müdespacher and Renata Sánchez Musi are lawyers at Haynes Boone, S.C., and authored Part VI. Paloma Arámburo Muñoz is a lawyer at Arámburo Muñoz Abogados and authored Part VII. Paola Elizabeth Domínguez Barrera is an LL.M. at St. Thomas University and authored Part VIII. Kelsey Quigley and Sarah Maciel are lawyers at WilmerHale and authored Part IX.

² See Press Release, Suprema Corte de Justicia de la Nación [SCJN], Press Release No. 174/2023, SCJN determina efectos de law resolución que invalid el acuerdo por el que el ejecutivo federal emitió una declaratoria de interés público y seguridad nacional respecto de diversos proyectos y obras [SCJN Determines Effects of the Resolution that Invalidated the Agreement by Which the Federal Executive Issued a Declaratory of Public Interest and National Security Regarding Various Projects and Works] (May 22, 2023), <https://www.internet2.scjn.gob.mx/red2/comunicados/noticia.asp?id=7360#:~:text=Controversia%20constitucional%C20217%C2F2021%C2C%C20promovida,la%20Administraci%C3%B3n%C20P%C3%CBAblica%C20Federal%20a> [https://perma.cc/H4WA-PNGM].

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- 5 *See* Isabela González, *El Organismo Para la Transparencia en México Queda Paralizado por Tiempo Indefinido*, El País (April 1, 2023), <https://elpais.com/mexico/2023-04-01/el-organismo-para-la-transparencia-en-mexico-queda-paralizado-por-tiempo-indefinido.html> [<https://perma.cc/G2S6-MTD3>].
- 6 *See id.*
- 7 *See* Press Release, Suprema Corte de Justicia de la Nación, Press Release No. 341/2023, The Court Authorizes the Plenary of the INAI to Provisionally Meet with Fewer Than Five Commissioners (Oct. 2, 2023), <https://www.internet2.scjn.gob.mx/red2/comunicados/comunicado.asp?id=7531> [<https://perma.cc/VU3U-LBSZ>].
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