

GROSS RECEIPTS TAX RATE SCHEDULE

Effective July 1, 2011 through December 31, 2011

Municipality or County	Location Code	Rate
BERNALILLO		
Albuquerque	02-100	7.0000%
AIS Property/Nineteen Pueblos of NM (1) ^c	02-905	7.0000%
AIS Property/Nineteen Pueblos of NM (2) ^c	02-906	7.0000%
Laguna Pueblo (1)	02-951	6.0625%
Laguna Pueblo (2)	02-952	6.0625%
Los Ranchos de Albuquerque	02-200	7.0625%
Mesa Del Sol TID District 1	02-606	7.0000%
Quorum at ABQ Uptown TIDD	02-034	7.0000%
Rio Rancho (Bernalillo)	02-647	7.6250%
Sandia Pueblo (1)	02-901	6.0625%
Sandia Pueblo (2)	02-902	6.0625%
State Fairgrounds	02-555	6.0625%
Tijeras	02-318	6.9375%
Upper Petroglyphs TID District 1	02-607	6.0625%
Upper Petroglyphs TID District 2	02-608	6.0625%
Upper Petroglyphs TID District 3	02-609	6.0625%
Upper Petroglyphs TID District 4	02-610	6.0625%
Upper Petroglyphs TID District 5	02-611	6.0625%
Upper Petroglyphs TID District 6	02-612	6.0625%
Upper Petroglyphs TID District 7	02-613	6.0625%
Upper Petroglyphs TID District 8	02-614	6.0625%
Upper Petroglyphs TID District 9	02-615	6.0625%
Winrock Town Center TID District 1	02-035	7.0000%
Winrock Town Center TID District 2	02-036	7.0000%
Remainder of County	02-002	6.0625%
CATRON		
Reserve	28-130	6.9375%
Remainder of County	28-028	5.6250%
CHAVES		
Dexter	04-201	6.9375%
Hagerman	04-300	7.1250%
Lake Arthur	04-400	6.4375%
Roswell	04-101	7.1250%
Remainder of County	04-004	6.0625%
CIBOLA		
Grants	33-227	8.0000%
Milan	33-131	7.6250%
Laguna Pueblo (1)	33-901	6.6875%
Laguna Pueblo (2)	33-902	6.6875%
Remainder of County	33-033	6.6875%
COLFAX		
Angel Fire	09-600	7.4375%
Cimarron	09-401	6.8125%
Eagle Nest	09-509	7.1875%
Maxwell	09-202	5.8750%
Raton	09-102	7.9375%
Springer	09-301	6.8125%
Remainder of County	09-009	5.7500%
CURRY		
Clovis	05-103	7.5625%
Clovis Airport	05-154	5.8750%
Grady	05-203	6.6875%
Melrose	05-402	7.5000%
Texico	05-302	7.3125%
Remainder of County	05-005	5.8750%
DEBACA		
Fort Sumner	27-104	7.3750%
Remainder of County	27-027	6.3125%
DONA ANA		
Anthony	07-507	6.6250%
City of Las Cruces TID District	07-132	7.5625%
Hatch	07-204	7.4375%
Las Cruces	07-105	7.5625%
Mesilla	07-303	7.8125%
Sunland Park	07-416	7.6875%
Remainder of County	07-007	6.3750%
EDDY		
Artesia	03-205	7.1875%
Carlsbad	03-106	7.4375%
Hope	03-304	6.6250%
Loving	03-403	6.8125%
Remainder of County	03-003	5.7500%
STATE GROSS RECEIPTS TAX RATE = 5.125%		
COMPENSATING TAX RATE ON PROPERTY = 5.125%		
COMPENSATING TAX RATE ON SERVICES = 5%		

Municipality or County	Location Code	Rate
GRANT		
Bayard	08-206	7.2500%
Hurley	08-404	7.2500%
Santa Clara	08-305	7.2500%
Silver City	08-107	7.3750%
Remainder of County	08-008	6.1875%
GUADALUPE		
Santa Rosa	24-108	8.0000%
Vaughn	24-207	7.5000%
Remainder of County	24-024	6.4375%
HARDING		
Mosquero (Harding)	31-208	6.5625%
Roy	31-109	6.9375%
Remainder of County	31-031	5.7500%
HIDALGO		
Lordsburg	23-110	7.2500%
Viriden	23-209	6.4375%
Remainder of County	23-023	5.8125%
LEA		
Eunice	06-210	6.8125%
Hobbs	06-111	6.8125%
Jal	06-306	6.8125%
Lovington	06-405	6.8750%
Lovington Industrial Park	06-158	5.5000%
Tatum	06-500	6.8125%
Remainder of County	06-006	5.5000%
LINCOLN		
Capitan	26-211	7.0000%
Carrizozo	26-307	7.1875%
Corona	26-406	7.1250%
Ruidoso	26-112	8.6250%
Ruidoso Downs*	26-501	7.6250%
Remainder of County	26-026	5.6875%
LOS ALAMOS		
City and County	32-032	7.3125%
LUNA		
Columbus	19-212	7.5625%
Deming	19-113	7.5000%
Remainder of County	19-019	6.5000%
MCKINLEY		
Gallup	13-114	8.0625%
Remainder of County	13-013	6.7500%
MORA		
Wagon Mound	30-115	6.9375%
Remainder of County	30-030	5.9375%
OTERO		
Alamogordo	15-116	7.4375%
Cloudcroft	15-213	7.1875%
Tularosa	15-308	7.1875%
Remainder of County	15-015	5.7500%
QUAY		
House	10-407	7.7500%
Logan	10-309	8.1250%
San Jon	10-214	8.1250%
Tucumcari	10-117	8.1250%
Remainder of County	10-010	6.4375%
OTHER TAXES AND REPORTING LOCATIONS		
	Location Code	
Leased Vehicle Gross Receipts Tax - 5.00%	44-444	
Leased Vehicle Surcharge - \$2.00/day/vehicle	44-455	
Governmental Gross Receipts Tax - 5.00%	55-055	
Out-of-State Business (R&D Services) - 5.125%	77-777	
Out-of-State Business (All Other) - 5.125%	88-888	
NOTE KEY		
(1) Sales to tribal entities or members		
(2) Sales to tribal non-members by tribal non-members		
* Businesses located on Pueblo land within the city limits.		
† Businesses located within the water district and the city limits.		
‡ Albuquerque Indian School property owned by the 19 Pueblos of NM.		
* Indicates rate change due to enactment/expiration of local option taxes and/or increase of state gross receipts tax rate.		

GROSS RECEIPTS TAX RATE SCHEDULE

Effective July 1, 2011 through December 31, 2011

Municipality or County	Location Code	Rate
RIO ARRIBA*		
Chama*	17-118	8.1875%
Espanola (Rio Arriba)*	17-215	8.1875%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.1875%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.1875%
Espanola/Santa Clara Grant (1) ^a	17-903	8.1875%
Espanola/Santa Clara Grant (2) ^a	17-904	8.1875%
Jicarilla Apache Nation (1)*	17-931	6.5000%
Jicarilla Apache Nation (2)*	17-932	6.5000%
Ohkay Owingeh Pueblo (1)*	17-941	6.5000%
Ohkay Owingeh Pueblo (2)*	17-942	6.5000%
Santa Clara Pueblo (1)*	17-901	6.5000%
Santa Clara Pueblo (2)*	17-902	6.5000%
Remainder of County*	17-017	6.5000%
ROOSEVELT		
Causey	11-408	6.6875%
Dora	11-310	6.9375%
Elida	11-216	7.5625%
Floyd	11-502	6.6875%
Portales	11-119	7.7500%
Remainder of County	11-011	6.1875%
SANDOVAL		
Bernalillo (City)	29-120	7.0625%
Corrales	29-504	7.1875%
Cuba	29-311	7.8125%
Jemez Springs	29-217	6.9375%
Jicarilla Apache Nation (1)	29-931	6.2500%
Jicarilla Apache Nation (2)	29-932	6.2500%
Laguna Pueblo (1)	29-921	6.2500%
Laguna Pueblo (2)	29-922	6.2500%
Pueblo de Cochiti (1)	29-971	6.2500%
Pueblo de Cochiti (2)	29-972	6.2500%
Rio Rancho (Sandoval)	29-524	7.4375%
San Ysidro	29-409	6.7500%
Sandia Pueblo (1)	29-911	6.2500%
Sandia Pueblo (2)	29-912	6.2500%
Santa Ana Pueblo (1)	29-951	6.2500%
Santa Ana Pueblo (2)	29-952	6.2500%
Kewa Pueblo (1) - formerly Santo Domingo Pueblo	29-973	6.2500%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	29-974	6.2500%
Village at Rio Rancho TIDD	29-525	7.4375%
Remainder of County	29-029	6.2500%
SAN JUAN		
Aztec	16-218	7.7500%
Bloomfield	16-312	7.6875%
Farmington	16-121	7.1250%
Valley Water and Sanitation District	16-321	6.5625%
Remainder of County	16-016	6.3125%
SAN MIGUEL		
Las Vegas	12-122	8.0625%
Mosquero (San Miguel)	12-418	7.0625%
Pecos	12-313	7.4375%
Remainder of County	12-012	6.5000%
SANTA FE		
Edgewood	01-320	7.8750%
Espanola (Santa Fe)	01-226	8.4375%
Espanola/Santa Clara Grant (1) ^a	01-903	8.4375%
Espanola/Santa Clara Grant (2) ^a	01-904	8.4375%
Kewa Pueblo (1) - formerly Santo Domingo Pueblo	01-973	6.6250%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	01-974	6.6250%
Nambe Pueblo (1)	01-951	6.6250%
Nambe Pueblo (2)	01-952	6.6250%
Pojoaque Pueblo (1)	01-961	6.6250%
Pojoaque Pueblo (2)	01-962	6.6250%
Pueblo de Cochiti (1)	01-971	6.6250%
Pueblo de Cochiti (2)	01-972	6.6250%
Santa Clara Pueblo (1)	01-901	6.6250%
Santa Clara Pueblo (2)	01-902	6.6250%
Santa Fe (city)	01-123	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM (1)	01-907	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM (2)	01-908	8.1875%
Pueblo of Tesuque (1)*	01-953	6.6250%
Pueblo of Tesuque (2)*	01-954	6.6250%
Remainder of County	01-001	6.6250%
STATE GROSS RECEIPTS TAX RATE = 5.125% COMPENSATING TAX RATE ON PROPERTY = 5.125% COMPENSATING TAX RATE ON SERVICES = 5%		

Municipality or County	Location Code	Rate
SIERRA		
Elephant Butte	21-319	7.5000%
Truth or Consequences	21-124	7.6250%
Truth or Consequences Airport	21-164	6.3125%
Williamsburg	21-220	7.5625%
Remainder of County	21-021	6.3125%
SOCORRO		
Magdalena	25-221	6.8750%
Socorro (city)	25-125	7.0000%
Socorro Industrial Park	25-162	5.9375%
Remainder of County	25-025	5.9375%
TAOS		
El Prado Water and Sanitation District	20-415	7.3750%
El Prado Water and Sanitation District ^b	20-425	8.4375%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.3750%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.4375%
Picuris Pueblo (1)	20-917	7.1250%
Picuris Pueblo (2)	20-918	7.1250%
Questa	20-222	8.1875%
Questa Airport	20-160	7.1250%
Red River	20-317	8.4375%
Taos (city)	20-126	8.1875%
Taos Airport	20-163	7.1250%
Taos Pueblo (1)	20-913	7.1250%
Taos Pueblo (2)	20-914	7.1250%
Taos/Taos Pueblo (1) ^a	20-915	8.1875%
Taos/Taos Pueblo (2) ^a	20-916	8.1875%
Taos Ski Valley	20-414	8.6875%
Remainder of County	20-020	7.1250%
TORRANCE		
Encino	22-410	7.0625%
Estancia	22-503	7.5625%
Moriarty	22-223	7.4375%
Mountainair	22-127	7.6875%
Willard	22-314	7.3125%
Remainder of County	22-022	6.5000%
UNION		
Clayton	18-128	7.8750%
Des Moines	18-224	7.5000%
Folsom	18-411	7.5000%
Grenville	18-315	7.5000%
Remainder of County	18-018	6.0625%
VALENCIA		
Belen	14-129	7.8125%
Bosque Farms	14-505	7.6875%
Laguna Pueblo (1)	14-901	6.3750%
Laguna Pueblo (2)	14-902	6.3750%
Los Lunas	14-316	7.5625%
Peralta	14-412	7.4375%
Remainder of County	14-014	6.3750%
OTHER TAXES AND REPORTING LOCATIONS		
Leased Vehicle Gross Receipts Tax - 5.00%	Location Code	44-444
Leased Vehicle Surcharge - \$2.00/day/vehicle		44-455
Governmental Gross Receipts Tax - 5.00%		55-055
Out-of-State Business (R&D Services) - 5.125%		77-777
Out-of-State Business (All Other) - 5.125%		88-888
NOTE KEY		
(1) Sales to tribal entities or members		
(2) Sales to tribal non-members by tribal non-members		
^a Businesses located on Pueblo land within the city limits.		
^b Businesses located within the water district and the city limits.		
^c Albuquerque Indian School property owned by the 19 Pueblos of NM.		
* Indicates rate change due to enactment/expiration of local option taxes and/or increase of state gross receipts tax rate.		