

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2011 through June 30, 2011

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Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
BERNALILLO			GRANT		
Albuquerque	02-100	7.0000%	Bayard	08-206	7.2500%
AIS Property/Nineteen Pueblos of NM (1) ^c	02-905	7.0000%	Hurley	08-404	7.2500%
AIS Property/Nineteen Pueblos of NM (2) ^c	02-906	7.0000%	Santa Clara	08-305	7.2500%
Laguna Pueblo (1)	02-951	6.0625%	Silver City	08-107	7.3750%
Laguna Pueblo (2)	02-952	6.0625%	Remainder of County	08-008	6.1875%
Los Ranchos de Albuquerque	02-200	7.0625%	GUADALUPE		
Mesa Del Sol TID District 1	02-606	7.0000%	Santa Rosa	24-108	8.0000%
Quorum at ABQ Uptown TIDD	02-034	7.0000%	Vaughn	24-207	7.5000%
Rio Rancho (Bernalillo)*	02-647	7.6250%	Remainder of County	24-024	6.4375%
Sandia Pueblo (1)	02-901	6.0625%	HARDING		
Sandia Pueblo (2)	02-902	6.0625%	Mosquero (Harding)	31-208	6.5625%
State Fairgrounds	02-555	6.0625%	Roy	31-109	6.9375%
Tijeras	02-318	6.9375%	Remainder of County	31-031	5.7500%
Upper Petroglyphs TID District 1	02-607	6.0625%	HIDALGO*		
Upper Petroglyphs TID District 2	02-608	6.0625%	Lordsburg*	23-110	7.2500%
Upper Petroglyphs TID District 3	02-609	6.0625%	Virden*	23-209	6.4375%
Upper Petroglyphs TID District 4	02-610	6.0625%	Remainder of County*	23-023	5.8125%
Upper Petroglyphs TID District 5	02-611	6.0625%	LEA		
Upper Petroglyphs TID District 6	02-612	6.0625%	Eunice	06-210	6.8125%
Upper Petroglyphs TID District 7	02-613	6.0625%	Hobbs	06-111	6.8125%
Upper Petroglyphs TID District 8	02-614	6.0625%	Jal	06-306	6.8125%
Upper Petroglyphs TID District 9	02-615	6.0625%	Lovington	06-405	6.8750%
Winrock Town Center TID District 1	02-035	7.0000%	Lovington Industrial Park	06-158	5.5000%
Winrock Town Center TID District 2	02-036	7.0000%	Tatum	06-500	6.8125%
Remainder of County	02-002	6.0625%	Remainder of County	06-006	5.5000%
CATRON			LINCOLN*		
Reserve	28-130	6.9375%	Capitan*	26-211	7.0000%
Remainder of County	28-028	5.6250%	Carrizozo*	26-307	7.1875%
CHAVES			Corona*	26-406	7.1250%
Dexter	04-201	6.9375%	Ruidoso*	26-112	8.6250%
Hagerman	04-300	7.1250%	Ruidoso Downs*	26-501	7.1250%
Lake Arthur	04-400	6.4375%	Remainder of County*	26-026	5.6875%
Roswell	04-101	7.1250%	LOS ALAMOS		
Remainder of County	04-004	6.0625%	City and County	32-032	7.3125%
CIBOLA			LUNA		
Grants	33-227	8.0000%	Columbus	19-212	7.5625%
Milan	33-131	7.6250%	Deming	19-113	7.5000%
Laguna Pueblo (1)	33-901	6.6875%	Deming Industrial Park	19-155	6.5000%
Laguna Pueblo (2)	33-902	6.6875%	Remainder of County	19-019	6.5000%
Remainder of County	33-033	6.6875%	McKINLEY		
COLFAX			Gallup	13-114	8.0625%
Angel Fire	09-600	7.4375%	Remainder of County	13-013	6.7500%
Cimarron	09-401	6.8125%	MORA		
Eagle Nest	09-509	7.1875%	Wagon Mound	30-115	6.9375%
Maxwell	09-202	5.8750%	Remainder of County	30-030	5.9375%
Raton	09-102	7.9375%	OTERO*		
Springer	09-301	6.8125%	Alamogordo*	15-116	7.4375%
Remainder of County	09-009	5.7500%	Cloudcroft*	15-213	7.1875%
CURRY			Tularosa*	15-308	7.1875%
Clovis	05-103	7.5625%	Remainder of County*	15-015	5.7500%
Clovis Airport	05-154	5.8750%	QUAY		
Grady	05-203	6.6875%	House	10-407	7.7500%
Melrose	05-402	7.5000%	Logan	10-309	8.1250%
Texico	05-302	7.3125%	San Jon	10-214	8.1250%
Remainder of County	05-005	5.8750%	Tucumcari	10-117	8.1250%
DEBACA			Remainder of County	10-010	6.4375%
Fort Sumner	27-104	7.3750%	OTHER TAXES AND REPORTING LOCATIONS		
Remainder of County	27-027	6.3125%			Location Code
DONA ANA			Leased Vehicle Gross Receipts Tax - 5.00%	44-444	
Anthony*	07-507	6.6250%	Leased Vehicle Surcharge - \$2.00/day/vehicle	44-455	
City of Las Cruces TID District	07-132	7.5625%	Governmental Gross Receipts Tax - 5.00%	55-055	
Hatch	07-204	7.4375%	Out-of-State Business (R&D Services) - 5.125%	77-777	
Las Cruces	07-105	7.5625%	Out-of-State Business (All Other) - 5.125%	88-888	
Mesilla	07-303	7.8125%	NOTE KEY		
Sunland Park	07-416	7.6875%	(1) Sales to tribal entities or members		
Remainder of County	07-007	6.3750%	(2) Sales to tribal non-members by tribal non-members		
EDDY			^a Businesses located on Pueblo land within the city limits.		
Artesia	03-205	7.1875%	^b Businesses located within the water district and the city limits.		
Carlsbad	03-106	7.4375%	^c Albuquerque Indian School Property owned by the 19 Pueblos of NM.		
Hope	03-304	6.6250%	[*] Indicates rate change due to enactment/expiration of local option taxes and/or increase of state gross receipts tax rate.		
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%					

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RIO ARRIBA*			SIERRA		
Chama*	17-118	8.1250%	Elephant Butte	21-319	7.5000%
Espanola (Rio Arriba)*	17-215	8.1250%	Truth or Consequences	21-124	7.6250%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.1250%	Truth or Consequences Airport	21-164	6.3125%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.1250%	Williamsburg	21-220	7.5625%
Espanola/Santa Clara Grant (1) ^a	17-903	8.1250%	Remainder of County	21-021	6.3125%
Espanola/Santa Clara Grant (2) ^a	17-904	8.1250%	SOCORRO		
Jicarilla Apache Nation (1)*	17-931	6.4375%	Magdalena	25-221	6.8750%
Jicarilla Apache Nation (2)*	17-932	6.4375%	Socorro (city)	25-125	7.0000%
Ohkay Owingeh Pueblo (1)*	17-941	6.4375%	Socorro Industrial Park	25-162	5.9375%
Ohkay Owingeh Pueblo (2)*	17-942	6.4375%	Remainder of County	25-025	5.9375%
Santa Clara Pueblo (1)*	17-901	6.4375%	TAOS		
Santa Clara Pueblo (2)*	17-902	6.4375%	El Prado Water and Sanitation District	20-415	7.3750%
Remainder of County*	17-017	6.4375%	El Prado Water and Sanitation District ^b	20-425	8.4375%
ROOSEVELT			El Valle de Los Ranchos Water & Sanitation District	20-419	7.3750%
Causey	11-408	6.6875%	El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.4375%
Dora	11-310	6.9375%	Picuris Pueblo (1)	20-917	7.1250%
Elida	11-216	7.5625%	Picuris Pueblo (2)	20-918	7.1250%
Floyd	11-502	6.6875%	Questa	20-222	8.1875%
Portales	11-119	7.7500%	Questa Airport	20-160	7.1250%
Remainder of County	11-011	6.1875%	Red River	20-317	8.4375%
SANDOVAL			Taos (city)	20-126	8.1875%
Bernalillo (City)	29-120	7.0625%	Taos Airport	20-163	7.1250%
Corrales	29-504	7.1875%	Taos Pueblo (1)	20-913	7.1250%
Cuba	29-311	7.8125%	Taos Pueblo (2)	20-914	7.1250%
Jemez Springs	29-217	6.9375%	Taos/Taos Pueblo (1) ^a	20-915	8.1875%
Jicarilla Apache Nation (1)	29-931	6.2500%	Taos/Taos Pueblo (2) ^a	20-916	8.1875%
Jicarilla Apache Nation (2)	29-932	6.2500%	Taos Ski Valley	20-414	8.6875%
Laguna Pueblo (1)	29-921	6.2500%	Remainder of County	20-020	7.1250%
Laguna Pueblo (2)	29-922	6.2500%	TORRANCE		
Pueblo de Cochiti (1)	29-971	6.2500%	Encino	22-410	7.0625%
Pueblo de Cochiti (2)	29-972	6.2500%	Estancia	22-503	7.5625%
Rio Rancho (Sandoval)*	29-524	7.4375%	Moriarty	22-223	7.4375%
San Ysidro	29-409	6.7500%	Mountainair	22-127	7.6875%
Sandia Pueblo (1)	29-911	6.2500%	Willard	22-314	7.3125%
Sandia Pueblo (2)	29-912	6.2500%	Remainder of County	22-022	6.5000%
Santa Ana Pueblo (1)	29-951	6.2500%	UNION		
Santa Ana Pueblo (2)	29-952	6.2500%	Clayton	18-128	7.8750%
Kewa Pueblo (1) - formerly Santo Domingo Pueblo	29-973	6.2500%	Des Moines	18-224	7.5000%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	29-974	6.2500%	Folsom	18-411	7.5000%
Village at Rio Rancho TIDD*	29-525	7.4375%	Grenville	18-315	7.5000%
Remainder of County	29-029	6.2500%	Remainder of County	18-018	6.0625%
SAN JUAN			VALENCIA		
Aztec	16-218	7.7500%	Belen	14-129	7.8125%
Bloomfield	16-312	7.6875%	Bosque Farms	14-505	7.6875%
Farmington	16-121	7.1250%	Laguna Pueblo (1)	14-901	6.3750%
Valley Water and Sanitation District	16-321	6.5625%	Laguna Pueblo (2)	14-902	6.3750%
Remainder of County	16-016	6.3125%	Los Lunas	14-316	7.5625%
SAN MIGUEL			Peralta	14-412	7.4375%
Las Vegas*	12-122	8.0625%	Remainder of County	14-014	6.3750%
Mosquero (San Miguel)	12-418	7.0625%	OTHER TAXES AND REPORTING LOCATIONS		
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%			
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%			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.		