

GROSS RECEIPTS TAX RATE SCHEDULE

REVISED

Effective July 1, 2015 through December 31, 2015

Municipality or County	Location Code	Rate
<b>BERNALILLO*</b>		
Albuquerque*	02-100	7.1875%
AISD Property/Nineteen Pueblos of NM (1) <sup>c</sup>	02-905	7.1875%
AISD Property/Nineteen Pueblos of NM (2) <sup>c</sup>	02-906	7.1875%
Laguna Pueblo (2)*	02-952	6.2500%
Los Ranchos de Albuquerque*	02-200	7.2500%
Mesa Del Sol TID District 1*	02-606	7.1875%
Rio Rancho (Bernalillo)*	02-647	7.8125%
Sandia Pueblo (1)*	02-901	6.2500%
Sandia Pueblo (2)*	02-902	6.2500%
State Fairgrounds*	02-555	6.2500%
Upper Petroglyphs TID District 1*	02-607	6.2500%
Upper Petroglyphs TID District 2*	02-608	6.2500%
Upper Petroglyphs TID District 3*	02-609	6.2500%
Upper Petroglyphs TID District 4*	02-610	6.2500%
Upper Petroglyphs TID District 5*	02-611	6.2500%
Upper Petroglyphs TID District 6*	02-612	6.2500%
Upper Petroglyphs TID District 7*	02-613	6.2500%
Upper Petroglyphs TID District 8*	02-614	6.2500%
Upper Petroglyphs TID District 9*	02-615	6.2500%
Village of Tijeras*	02-318	7.6250%
Winrock Town Center TID District 1*	02-035	7.1875%
Winrock Town Center TID District 2*	02-036	7.1875%
Remainder of County*	02-002	6.2500%
<b>CATRON</b>		
Reserve*	28-130	7.3750%
Remainder of County	28-028	5.6875%
<b>CHAVES*</b>		
Dexter*	04-201	7.3125%
Hagerman*	04-300	7.5000%
Lake Arthur*	04-400	6.8125%
Roswell*	04-101	7.5000%
Remainder of County*	04-004	6.4375%
<b>CIBOLA</b>		
Grants	33-227	7.8750%
Milan	33-131	7.5000%
Laguna Pueblo (2)	33-902	6.5625%
Pueblo of Zuni (1)*	33-911	6.5625%
Pueblo of Zuni (2)*	33-912	6.5625%
Remainder of County	33-033	6.5625%
<b>COLFAX</b>		
Angel Fire	09-600	7.7708%
Cimarron	09-401	7.7708%
Eagle Nest	09-509	7.5208%
Maxwell	09-202	6.2083%
Raton	09-102	8.5208%
Springer	09-301	7.1458%
Remainder of County	09-009	6.0833%
<b>CURRY</b>		
Clovis	05-103	8.0625%
Clovis Airport	05-154	6.1250%
Grady	05-203	6.9375%
Melrose	05-402	7.7500%
Texico	05-302	7.5625%
Remainder of County	05-005	6.1250%
<b>DE BACA</b>		
Fort Sumner	27-104	7.6250%
Remainder of County	27-027	6.3125%
<b>DONA ANA*</b>		
Anthony*	07-507	7.7500%
Downtown TIDD - Las Cruces	07-132	8.3125%
Hatch*	07-204	7.8125%
Las Cruces*	07-105	8.3125%
Mesilla*	07-303	8.1875%
Sunland Park*	07-416	8.4375%
Remainder of County*	07-007	6.7500%
<b>EDDY</b>		
Artesia*	03-205	7.6875%
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%

NOTE KEY

- (1) Sales to tribal entities or members
- (2) Sales to tribal non-members by tribal non-members
- <sup>a</sup> Businesses located on Pueblo land within the city limits.
- <sup>b</sup> Businesses located within the water district and the city limits.
- <sup>c</sup> Property owned by the 19 Pueblos of NM.
- <sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.

\* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.

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<b>GRANT</b>		
Bayard	08-206	7.6250%
Hurley	08-404	7.6250%
Santa Clara	08-305	7.6250%
Silver City*	08-107	8.0000%
Remainder of County	08-008	6.5625%
<b>GUADALUPE</b>		
Santa Rosa	24-108	8.0000%
Vaughn	24-207	7.7500%
Remainder of County	24-024	6.4375%
<b>HARDING</b>		
Mosquero (Harding)	31-208	6.9375%
Roy	31-109	7.3125%
Remainder of County	31-031	6.1250%
<b>HIDALGO</b>		
Lordsburg	23-110	7.2500%
Virden	23-209	6.4375%
Remainder of County	23-023	5.9375%
<b>LEA</b>		
Eunice	06-210	6.8125%
Hobbs	06-111	6.8125%
Jal	06-306	7.0625%
Lovington	06-405	7.2500%
Lovington Industrial Park	06-158	5.5000%
Tatum	06-500	6.8125%
Remainder of County	06-006	5.5000%
<b>LINCOLN</b>		
Bonito Lake - Alamogordo <sup>d</sup>	26-508	5.6875%
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%
<b>LOS ALAMOS</b>		
City and County	32-032	7.3125%
<b>LUNA*</b>		
Columbus*	19-212	7.9375%
Deming*	19-113	7.8750%
Remainder of County*	19-019	6.8750%
<b>McKINLEY</b>		
Gallup	13-114	8.3125%
Pueblo of Zuni (1)*	13-901	6.7500%
Pueblo of Zuni (2)*	13-902	6.7500%
Remainder of County	13-013	6.7500%
<b>MORA</b>		
Wagon Mound	30-115	7.3125%
Remainder of County	30-030	6.3125%
<b>OTERO</b>		
Alamogordo	15-116	7.8750%
Alamogordo Land <sup>d</sup>	15-322	6.1875%
Cloudcroft	15-213	7.6250%
Tularosa	15-308	7.6250%
Remainder of County	15-015	6.1875%
<b>QUAY</b>		
House	10-407	8.0000%
Logan	10-309	8.3750%
San Jon	10-214	8.3750%
Tucumcari	10-117	8.3750%
Remainder of County	10-010	6.6875%

SPECIAL TAX RATES & REPORTING LOCATIONS

Description	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

CERTAIN GROSS RECEIPTS TAX DEDUCTIONS & REPORTING LOCATIONS

Description	Location Code
Uranium Hexafluoride Deduction (7-9-90)	D0-001
Manufactured Product Ingredient Deduction (7-9-46A)	D0-002
Manufacturing Consumables Deduction (7-9-46B)	D0-003
Electricity Conversion Deduction (7-9-103.1)	D0-004
Electricity Exchange Deduction (7-9-103.2)	D0-005
Sales of Agricultural Implement, Vehicle & Aircraft Deduction (7-9-62A)	D0-006
Aircraft, Flight Support & Training Deduction (7-9-62B)	D0-007
Sales of Aircraft Parts & Maintenance for Aircraft & Parts Ded. (7-9-62C)	D0-008
Commercial or Military Aircraft Sales & Services Deduction (7-9-62.1)	D0-009
Health Care Services to Medicare Beneficiaries Deduction (7-9-77.1A)	D0-010
Third-Party Admin. for TRICARE Health Care Service Ded. (7-9-77.1B)	D0-011
Health Care Services to Indian Health Service Beneficiaries (7-9-77.1C)	D0-012
Clinical Laboratory Health Care Service Deduction (7-9-77.1D)	D0-013
Home Health Agency Health Care Service Deduction (7-9-77.1E)	D0-014
Dialysis Facility Deduction (7-9-77.1F)	D0-015
Durable Medical Equipment & Supplies Deduction (7-9-73.3)	D0-016
Military Transformation Acquisition Program (7-9-94)	D0-017

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<b>RIO ARRIBA</b>		
Chama	17-118	8.1875%
Espanola (Rio Arriba)	17-215	8.5625%
Espanola/Ohkay Owingeh Pueblo (1) <sup>a</sup>	17-943	8.5625%
Espanola/Ohkay Owingeh Pueblo (2) <sup>a</sup>	17-944	8.5625%
Espanola/Santa Clara Grant (1) <sup>a</sup>	17-903	8.5625%
Espanola/Santa Clara Grant (2) <sup>a</sup>	17-904	8.5625%
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%
Pueblo de San Ildefonso (1)	17-975	6.5000%
Pueblo de San Ildefonso (2)	17-976	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%
<b>ROOSEVELT*</b>		
Causey*	11-408	7.1250%
Dora*	11-310	7.3750%
Elida*	11-216	8.0000%
Floyd*	11-502	7.1250%
Portales*	11-119	8.1875%
Remainder of County*	11-011	6.6250%
<b>SANDOVAL</b>		
Bernalillo (City)	29-120	7.0625%
Corrales	29-504	7.5625%
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 (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%
Pueblo de San Ildefonso (1)	29-975	6.2500%
Pueblo de San Ildefonso (2)	29-976	6.2500%
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%
Stonegate Communities TIDD	29-038	7.4375%
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%
<b>SAN JUAN</b>		
Aztec	16-218	8.0000%
Bloomfield	16-312	7.9375%
Farmington	16-121	7.3750%
Kirtland*	16-323	6.1875%
Valley Water and Sanitation District	16-321	6.8125%
Valley Water and Sanitation District (Town of Kirtland) <sup>b*</sup>	16-322	6.4375%
Remainder of County	16-016	6.5625%
<b>SAN MIGUEL*</b>		
Las Vegas*	12-122	8.3958%
Mosquero (San Miguel)*	12-418	7.3958%
Pecos*	12-313	7.7708%
Remainder of County*	12-012	6.8333%
<b>SANTA FE*</b>		
Edgewood*	01-320	8.0000%
Espanola (Santa Fe)*	01-226	8.9375%
Espanola/Santa Clara Grant (1) <sup>a</sup>	01-903	8.9375%
Espanola/Santa Clara Grant (2) <sup>a</sup>	01-904	8.9375%
Kewa Pueblo (1) - formerly Santo Domingo Pueblo	01-973	7.0000%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	01-974	7.0000%
Nambe Pueblo (1)	01-951	7.0000%
Nambe Pueblo (2)	01-952	7.0000%
Pojoaque Pueblo (1)	01-961	7.0000%
Pojoaque Pueblo (2)	01-962	7.0000%
Pueblo de Cochiti (1)	01-971	7.0000%
Pueblo de Cochiti (2)	01-972	7.0000%
Pueblo de San Ildefonso (1)	01-975	7.0000%
Pueblo de San Ildefonso (2)	01-976	7.0000%
Santa Clara Pueblo (1)	01-901	7.0000%
Santa Clara Pueblo (2)	01-902	7.0000%
Santa Fe (city)*	01-123	8.3125%
Santa Fe Indian School/Nineteen Pueblos of NM (1) <sup>c</sup>	01-907	8.3125%
Santa Fe Indian School/Nineteen Pueblos of NM (2) <sup>c</sup>	01-908	8.3125%
Pueblo of Tesuque (1)	01-953	7.0000%
Pueblo of Tesuque (2)	01-954	7.0000%
Remainder of County*	01-001	7.0000%
<b>STATE GROSS RECEIPTS TAX RATE = 5.125%</b>		
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<b>COMPENSATING TAX RATE ON SERVICES = 5%</b>		

Municipality or County	Location Code	Rate
<b>SIERRA*</b>		
Elephant Butte*	21-319	8.1875%
Truth or Consequences*	21-124	8.5000%
Truth or Consequences Airport*	21-164	6.9375%
Williamsburg*	21-220	8.1875%
Remainder of County*	21-021	6.9375%
<b>SOCORRO</b>		
Magdalena	25-221	6.9375%
Socorro (city)	25-125	7.0625%
Socorro Industrial Park	25-162	6.0000%
Remainder of County	25-025	6.0000%
<b>TAOS</b>		
El Prado Water and Sanitation District	20-415	7.3750%
El Prado Water and Sanitation District <sup>b</sup>	20-425	8.4375%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.3750%
El Valle de Los Ranchos Water & Sanitation District <sup>b</sup>	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) <sup>a</sup>	20-915	8.1875%
Taos/Taos Pueblo (2) <sup>a</sup>	20-916	8.1875%
Taos Ski Valley	20-414	8.6875%
Taos Ski Valley TIDD*	20-430	8.6875%
Remainder of County	20-020	7.1250%
<b>TORRANCE*</b>		
Encino*	22-410	7.3125%
Estancia*	22-503	7.8125%
Moriarty*	22-223	7.6875%
Mountainair*	22-127	7.9375%
Willard*	22-314	7.5625%
Remainder of County*	22-022	6.7500%
<b>UNION</b>		
Clayton	18-128	7.8750%
Des Moines	18-224	7.7500%
Folsom	18-411	7.5000%
Grenville	18-315	7.5000%
Remainder of County	18-018	6.0625%
<b>VALENCIA</b>		
Belen	14-129	8.3125%
Bosque Farms	14-505	8.1875%
Laguna Pueblo (2)	14-902	6.8750%
Los Lunas*	14-316	8.3125%
Peralta	14-412	7.9375%
Rio Communities	14-037	7.1875%
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