

REVISED

GROSS RECEIPTS TAX RATE SCHEDULE

Effective July 1, 2010 through December 31, 2010

Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
<b>BERNALILLO*</b>			<b>GRANT*</b>		
Albuquerque*	02-100	7.0000%	Bayard*	08-206	7.2500%
AIS Property/Nineteen Pueblos of NM (1) <sup>c</sup> *	02-905	7.0000%	Hurley*	08-404	7.2500%
AIS Property/Nineteen Pueblos of NM (2) <sup>c</sup> *	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%	<b>GUADALUPE*</b>		
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	7.3750%	Remainder of County*	24-024	6.4375%
Sandia Pueblo (1)*	02-901	6.0625%	<b>HARDING*</b>		
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%	<b>HIDALGO*</b>		
Upper Petroglyphs TID District 2*	02-608	6.0625%	Lordsburg*	23-110	7.5000%
Upper Petroglyphs TID District 3*	02-609	6.0625%	Viriden*	23-209	6.6875%
Upper Petroglyphs TID District 4*	02-610	6.0625%	Remainder of County*	23-023	6.0625%
Upper Petroglyphs TID District 5*	02-611	6.0625%	<b>LEA*</b>		
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%
<b>CATRON*</b>			<b>LINCOLN*</b>		
Reserve*	28-130	6.9375%	Capitan*	26-211	6.8125%
Remainder of County*	28-028	5.6250%	Carrizozo*	26-307	7.0000%
<b>CHAVES*</b>			Corona*	26-406	6.9375%
Dexter*	04-201	6.9375%	Ruidoso*	26-112	8.4375%
Hagerman*	04-300	7.1250%	Ruidoso Downs*	26-501	6.9375%
Lake Arthur*	04-400	6.4375%	Remainder of County*	26-026	5.5000%
Roswell*	04-101	7.1250%	<b>LOS ALAMOS*</b>		
Remainder of County*	04-004	6.0625%	City and County*	32-032	7.3125%
<b>CIBOLA*</b>			<b>LUNA*</b>		
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%	<b>McKINLEY*</b>		
<b>COLFAX*</b>			Gallup*	19-114	8.0625%
Angel Fire*	09-600	7.4375%	Remainder of County*	13-013	6.7500%
Cimarron*	09-401	6.8125%	<b>MORA*</b>		
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%	<b>OTERO*</b>		
Springer*	09-301	6.8125%	Alamogordo*	15-116	7.6250%
Remainder of County*	09-009	5.7500%	Cloudcroft*	15-213	7.3750%
<b>CURRY*</b>			Tularosa*	15-308	7.3750%
Clovis*	05-103	7.5625%	Remainder of County*	15-015	5.9375%
Clovis Airport*	05-154	5.8750%	<b>QUAY*</b>		
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%
<b>DEBACA*</b>			Remainder of County*	10-010	6.4375%
Fort Sumner*	27-104	7.3750%	<b>OTHER TAXES AND REPORTING LOCATIONS</b>		
Remainder of County*	27-027	6.3125%			<b>Location Code</b>
<b>DONA ANA*</b>			Leased Vehicle Gross Receipts Tax - 5.00% . . . . .		44-444
Anthony*	07-507	6.0000%	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%	<b>NOTE KEY</b>		
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		
<b>EDDY*</b>			<sup>a</sup> Businesses located on Pueblo land within the city limits.		
Artesia*	03-205	7.1875%	<sup>b</sup> Businesses located within the water district and the city limits.		
Carlsbad*	03-106	7.4375%	<sup>c</sup> Albuquerque Indian School Property owned by the 19 Pueblos of NM.		
Hope*	03-304	6.6250%			
Loving*	03-403	6.8125%			
Remainder of County*	03-003	5.7500%			
<b>STATE GROSS RECEIPTS TAX RATE = 5.125%</b> <b>COMPENSATING TAX RATE ON PROPERTY = 5.125%</b> <b>COMPENSATING TAX RATE ON SERVICES = 5%</b>			* Indicates rate change due to enactment/expiration of local option taxes and/or increase of state gross receipts tax rate.		

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Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
<b>RIO ARRIBA*</b>			<b>SIERRA*</b>		
Chama*	17-118	8.0000%	Elephant Butte*	21-319	7.5000%
Espanola (Rio Arriba)*	17-215	8.0000%	Truth or Consequences*	21-124	7.6250%
Espanola/Ohkay Owingeh Pueblo (1) <sup>a*</sup>	17-943	8.0000%	Truth or Consequences Airport*	21-164	6.3125%
Espanola/Ohkay Owingeh Pueblo (2) <sup>a*</sup>	17-944	8.0000%	Williamsburg*	21-220	7.5625%
Espanola/Santa Clara Grant (1) <sup>a*</sup>	17-903	8.0000%	Remainder of County*	21-021	6.3125%
Espanola/Santa Clara Grant (2) <sup>a*</sup>	17-904	8.0000%	<b>SOCORRO*</b>		
Jicarilla Apache Nation (1)*	17-931	6.3125%	Magdalena*	25-221	6.8750%
Jicarilla Apache Nation (2)*	17-932	6.3125%	Socorro (city)*	25-125	7.0000%
Ohkay Owingeh Pueblo (1)*	17-941	6.3125%	Socorro Industrial Park*	25-162	5.9375%
Ohkay Owingeh Pueblo (2)*	17-942	6.3125%	Remainder of County*	25-025	5.9375%
Santa Clara Pueblo (1)*	17-901	6.3125%	<b>TAOS*</b>		
Santa Clara Pueblo (2)*	17-902	6.3125%	El Prado Water and Sanitation District*	20-415	7.3750%
Remainder of County*	17-017	6.3125%	El Prado Water and Sanitation District <sup>b*</sup>	20-425	8.4375%
<b>ROOSEVELT*</b>			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 <sup>b*</sup>	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%
<b>SANDOVAL*</b>			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) <sup>a*</sup>	20-915	8.1875%
Jicarilla Apache Nation (1)*	29-931	6.2500%	Taos/Taos Pueblo (2) <sup>a*</sup>	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%	<b>TORRANCE*</b>		
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	7.1875%	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%	<b>UNION*</b>		
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	7.1875%	Grenville*	18-315	7.5000%
Remainder of County*	29-029	6.2500%	Remainder of County*	18-018	6.0625%
<b>SAN JUAN*</b>			<b>VALENCIA*</b>		
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%
<b>SAN MIGUEL*</b>			Peralta*	14-412	7.4375%
Las Vegas*	12-122	7.8125%	Remainder of County*	14-014	6.3750%
Mosquero (San Miguel)*	12-418	7.0625%	<b>OTHER TAXES AND REPORTING LOCATIONS</b>		
Pecos*	12-313	7.4375%	Leased Vehicle Gross Receipts Tax - 5.00% .....	Location Code	44-444
Remainder of County*	12-012	6.5000%	Leased Vehicle Surcharge - \$2.00/day/vehicle .....		44-455
<b>SANTA FE*</b>			Governmental Gross Receipts Tax - 5.00% .....		55-055
Edgewood*	01-320	7.8750%	Out-of-State Business (R&D Services) - 5.125% .....		77-777
Espanola (Santa Fe)*	01-226	8.4375%	Out-of-State Business (All Other) - 5.125% .....		88-888
Espanola/Santa Clara Grant (1) <sup>a*</sup>	01-903	8.4375%	<b>NOTE KEY</b>		
Espanola/Santa Clara Grant (2) <sup>a*</sup>	01-904	8.4375%	(1) Sales to tribal entities or members		
Nambe Pueblo (1)*	01-951	6.6250%	(2) Sales to tribal non-members by tribal non-members		
Nambe Pueblo (2)*	01-952	6.6250%	<sup>a</sup> Businesses located on Pueblo land within the city limits.		
Pojoaque Pueblo (1)*	01-961	6.6250%	<sup>b</sup> Businesses located within the water district and the city limits.		
Pojoaque Pueblo (2)*	01-962	6.6250%	<sup>c</sup> Albuquerque Indian School Property owned by the 19 Pueblos of NM.		
Pueblo de Cochiti (1)*	01-971	6.6250%	* Indicates rate change due to enactment/expiration of local option taxes		
Pueblo de Cochiti (2)*	01-972	6.6250%	and/or increase of state gross receipts tax rate.		
Santa Clara Pueblo (1)*	01-901	6.6250%			
Santa Clara Pueblo (2)*	01-902	6.6250%			
Kewa Pueblo (1) - formerly Santo Domingo Pueblo*	01-973	6.6250%			
Kewa Pueblo (2) - formerly Santo Domingo Pueblo*	01-974	6.6250%			
Santa Fe (city)*	01-123	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%