

GROSS RECEIPTS TAX RATE SCHEDULE

Effective July 1, 2019 through December 31, 2019

Municipality or County	Location Code	Rate
BERNALILLO		
Albuquerque	02-100	7.8750%
Edgewood (Bernalillo)	02-334	7.8750%
19 Pueblos District (AISD Property) (1) ^a c	02-905	7.8750%
19 Pueblos District (AISD Property) (2) ^a c	02-906	7.8750%
Laguna Pueblo (2)	02-952	6.4375%
Los Ranchos de Albuquerque	02-200	7.4375%
Lower Petroglyphs TID District	02-420	7.8750%
Mesa Del Sol TID District 1	02-606	7.8750%
Rio Rancho (Bernalillo)	02-647	8.1250%
Sandia Pueblo (1)	02-901	6.4375%
Sandia Pueblo (2)	02-902	6.4375%
State Fairgrounds	02-555	6.4375%
Santolina TID District 1	02-621	6.4375%
Santolina TID District 2	02-622	6.4375%
Santolina TID District 3	02-623	6.4375%
Santolina TID District 4	02-624	6.4375%
Santolina TID District 5	02-625	6.4375%
Santolina TID District 6	02-626	6.4375%
Santolina TID District 7	02-627	6.4375%
Santolina TID District 8	02-628	6.4375%
Santolina TID District 9	02-629	6.4375%
Santolina TID District 10	02-630	6.4375%
Santolina TID District 11	02-631	6.4375%
Santolina TID District 12	02-632	6.4375%
Santolina TID District 13	02-633	6.4375%
Santolina TID District 14	02-634	6.4375%
Santolina TID District 15	02-635	6.4375%
Santolina TID District 16	02-636	6.4375%
Santolina TID District 17	02-637	6.4375%
Santolina TID District 18	02-638	6.4375%
Santolina TID District 19	02-639	6.4375%
Santolina TID District 20	02-640	6.4375%
Upper Petroglyphs TID District 1	02-607	6.4375%
Upper Petroglyphs TID District 2	02-608	6.4375%
Upper Petroglyphs TID District 3	02-609	6.4375%
Upper Petroglyphs TID District 4	02-610	6.4375%
Upper Petroglyphs TID District 5	02-611	6.4375%
Upper Petroglyphs TID District 6	02-612	6.4375%
Upper Petroglyphs TID District 7	02-613	6.4375%
Upper Petroglyphs TID District 8	02-614	6.4375%
Upper Petroglyphs TID District 9	02-615	6.4375%
Village of Tijeras	02-318	7.8750%
Winrock Town Center TID District 1	02-035	7.8750%
Winrock Town Center TID District 2	02-036	7.8750%
Remainder of County	02-002	6.4375%
CATRON		
Pueblo of Acoma (1)	28-923	5.6875%
Pueblo of Acoma (2)	28-924	5.6875%
Reserve	28-130	7.3750%
Remainder of County	28-028	5.6875%
CHAVES		
Dexter	04-201	7.3958%
Hagerman	04-300	7.5833%
Lake Arthur	04-400	6.8958%
Roswell	04-101	7.8333%
Remainder of County	04-004	6.5208%
CIBOLA		
Grants	33-227	8.1250%
Milan	33-131	7.7500%
Laguna Pueblo (2)	33-902	6.8125%
Pueblo of Acoma (1)	33-909	6.8125%
Pueblo of Acoma (2)	33-910	6.8125%
Pueblo of Zuni (1)	33-911	6.8125%
Pueblo of Zuni (2)	33-912	6.8125%
Remainder of County	33-033	6.8125%
COLFAX		
Angel Fire	09-600	7.7708%
Cimarron	09-401	8.1458%
Eagle Nest	09-509	7.5208%
Maxwell*	09-202	6.8333%
Raton	09-102	8.2708%
Springer	09-301	7.7708%
Remainder of County	09-009	6.0833%
CURRY		
Clovis	05-103	8.1875%
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%

Municipality or County	Location Code	Rate
DE BACA		
Fort Sumner	27-104	8.0000%
Remainder of County	27-027	6.6875%
DONA ANA		
Anthony	07-507	8.3750%
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%
EDDY		
Artesia	03-205	7.8958%
Carlsbad	03-106	7.6458%
Hope	03-304	6.8333%
Loving	03-403	7.0208%
Remainder of County	03-003	5.9583%
GRANT		
Bayard	08-206	7.8750%
Hurley	08-404	7.6250%
Santa Clara	08-305	7.6250%
Silver City	08-107	8.0000%
Remainder of County	08-008	6.5625%
GUADALUPE		
Santa Rosa	24-108	8.0000%
Vaughn	24-207	8.2500%
Remainder of County	24-024	6.4375%
HARDING		
Mosquero (Harding)	31-208	6.9375%
Roy	31-109	7.3125%
Remainder of County	31-031	6.1250%
HIDALGO		
Lordsburg	23-110	7.7500%
Virden	23-209	6.6875%
Remainder of County	23-023	6.1875%
LEA		
Eunice	06-210	7.3125%
Hobbs	06-111	6.8125%
Jal	06-306	7.4375%
Lovington	06-405	7.2500%
Lovington Industrial Park	06-158	5.5000%
Tatum	06-500	6.8125%
Remainder of County	06-006	5.5000%
LINCOLN		
Bonito Lake - Alamogordo ^d	26-508	5.5000%
Capitan	26-211	6.8125%
Carrizozo	26-307	7.0000%
Corona	26-406	6.9375%
Ruidoso	26-112	8.4375%
Ruidoso Downs	26-501	7.4375%
Remainder of County	26-026	5.5000%
LOS ALAMOS		
City and County	32-032	7.3125%
LUNA		
Columbus	19-212	7.9375%
Deming	19-113	8.2500%
Remainder of County	19-019	6.8750%
McKINLEY		
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%
MORA		
Wagon Mound	30-115	7.7708%
Remainder of County	30-030	6.7708%
OTERO		
Alamogordo	15-116	8.0000%
Alamogordo Land ^d	15-322	6.3125%
Cloudcroft	15-213	7.7500%
Tularosa	15-308	7.7500%
Remainder of County	15-015	6.3125%
QUAY		
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%
STATE GROSS RECEIPTS TAX RATE = 5.125% COMPENSATING TAX RATE ON PROPERTY = 5.125% COMPENSATING TAX RATE ON SERVICES = 5.00%		

GROSS RECEIPTS TAX RATE SCHEDULE

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Municipality or County	Location Code	Rate
RIO ARRIBA		
Chama	17-118	8.5625%
Espanola (Rio Arriba)	17-215	8.9375%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.9375%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.9375%
Espanola/Santa Clara Grant (1) ^a	17-903	8.9375%
Espanola/Santa Clara Grant (2) ^a	17-904	8.9375%
Jicarilla Apache Nation (1)	17-931	6.8750%
Jicarilla Apache Nation (2)	17-932	6.8750%
Ohkay Owingeh Pueblo (1)	17-941	6.8750%
Ohkay Owingeh Pueblo (2)	17-942	6.8750%
Pueblo de San Ildefonso (1)	17-975	6.8750%
Pueblo de San Ildefonso (2)	17-976	6.8750%
Santa Clara Pueblo (1)	17-901	6.8750%
Santa Clara Pueblo (2)	17-902	6.8750%
Remainder of County	17-017	6.8750%
ROOSEVELT		
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%
SANDOVAL		
Bernalillo (City)	29-120	7.1875%
Corrales	29-504	7.8125%
Cuba	29-311	8.3125%
Edgewood (Sandoval)	29-335	7.1875%
Jemez Springs	29-217	7.4375%
Jicarilla Apache Nation (1)	29-931	6.3750%
Jicarilla Apache Nation (2)	29-932	6.3750%
Laguna Pueblo (2)	29-922	6.3750%
Pueblo de Cochiti (1)	29-971	6.3750%
Pueblo de Cochiti (2)	29-972	6.3750%
Rio Rancho (Sandoval)	29-524	7.6875%
Pueblo de San Ildefonso (1)	29-975	6.3750%
Pueblo de San Ildefonso (2)	29-976	6.3750%
San Ysidro	29-409	6.8750%
Sandia Pueblo (1)	29-911	6.3750%
Sandia Pueblo (2)	29-912	6.3750%
Santa Ana Pueblo (1)	29-951	6.3750%
Santa Ana Pueblo (2)	29-952	6.3750%
Stonegate Communities TIDD	29-038	7.6875%
Kewa Pueblo (1)	29-973	6.3750%
Kewa Pueblo (2)	29-974	6.3750%
Village at Rio Rancho TIDD	29-525	7.6875%
Remainder of County	29-029	6.3750%
SAN JUAN		
Aztec	16-218	8.2500%
Bloomfield	16-312	8.1875%
Farmington	16-121	8.2500%
Kirtland	16-323	6.6250%
Valley Water and Sanitation District	16-321	6.8125%
Valley Water and Sanitation District (Town of Kirtland) ^b	16-322	6.8750%
Remainder of County	16-016	6.5625%
SAN MIGUEL		
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%

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 Property owned by the 19 Pueblos of NM.
- ^d 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.

NOTE: See the listing of Special Location Codes used to report certain gross receipts tax deductions in the CRS-1 Form Instructions located in the current CRS-1 Filer's Kit at www.taxnewmexico.gov/forms-publications.aspx.

Municipality or County	Location Code	Rate
SANTA FE		
Edgewood (Santa Fe)	01-320	8.1875%
Espanola (Santa Fe)	01-226	9.0625%
Espanola/Santa Clara Grant (1) ^a	01-903	9.0625%
Espanola/Santa Clara Grant (2) ^a	01-904	9.0625%
Kewa Pueblo (1)	01-973	7.1250%
Kewa Pueblo (2)	01-974	7.1250%
Nambe Pueblo (1)	01-951	7.1250%
Nambe Pueblo (2)	01-952	7.1250%
Pojoaque Pueblo (2)	01-962	7.1250%
Pueblo de Cochiti (1)	01-971	7.1250%
Pueblo de Cochiti (2)	01-972	7.1250%
Pueblo de San Ildefonso (1)	01-975	7.1250%
Pueblo de San Ildefonso (2)	01-976	7.1250%
Santa Clara Pueblo (1)	01-901	7.1250%
Santa Clara Pueblo (2)	01-902	7.1250%
Santa Fe (city)	01-123	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (1) ^{a,c}	01-907	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,c}	01-908	8.4375%
Pueblo of Tesuque (1)	01-953	7.1250%
Pueblo of Tesuque (2)	01-954	7.1250%
Remainder of County	01-001	7.1250%
SIERRA		
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%
SOCORRO		
Magdalena	25-221	7.3125%
Pueblo of Acoma (1)	25-933	6.3750%
Pueblo of Acoma (2)	25-934	6.3750%
Socorro (city)	25-125	7.4375%
Socorro Industrial Park	25-162	6.3750%
Remainder of County	25-025	6.3750%
TAOS		
El Prado Water and Sanitation District	20-415	7.5625%
El Prado Water and Sanitation District ^b	20-425	8.7500%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.5625%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.7500%
Picuris Pueblo (1)	20-917	7.3125%
Picuris Pueblo (2)	20-918	7.3125%
Questa	20-222	8.3750%
Questa Airport	20-160	7.3125%
Red River	20-317	8.6250%
Taos (city)	20-126	8.5000%
Taos Airport	20-163	7.3125%
Taos Pueblo (1)	20-913	7.3125%
Taos Pueblo (2)	20-914	7.3125%
Taos/Taos Pueblo (1) ^a	20-915	8.5000%
Taos/Taos Pueblo (2) ^a	20-916	8.5000%
Taos Ski Valley	20-414	9.2500%
Taos Ski Valley TIDD	20-430	9.2500%
Remainder of County	20-020	7.3125%
TORRANCE		
Encino	22-410	7.3125%
Estancia	22-503	8.1875%
Moriarty	22-223	7.6875%
Mountainair	22-127	7.9375%
Willard	22-314	7.5625%
Remainder of County	22-022	6.7500%
UNION		
Clayton*	18-128	8.1250%
Des Moines	18-224	7.7500%
Folsom	18-411	7.5000%
Grenville	18-315	7.5000%
Remainder of County	18-018	6.0625%
VALENCIA		
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	7.4375%
Remainder of County	14-014	6.8750%

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