

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2003 through June 30, 2003

Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate			
BERNALILLO			EDDY			McKINLEY*			SANTA FE*					
Albuquerque	02-100	5.8125%	Artesia	03-205	6.4375%	Gallup*	13-114	7.00%	Edgewood*	01-320	6.00%			
Corrales (Bernalillo)	02-417	6.125%	Carlsbad	03-106	6.3125%	Remainder of County*	13-013	6.4375%	Espanola (Santa Fe)*	01-226	6.9375%			
Laguna Pueblo (1)	02-951	5.375%	Hope	03-304	6.125%	MORA			Nambe Pueblo (1)*	01-951	6.125%			
Laguna Pueblo (2)	02-952	5.375%	Loving	03-403	6.3125%	Wagon Mound	30-115	6.125%	Nambe Pueblo (2)*	01-952	6.125%			
Ranchos de Albuquerque	02-200	5.875%	Remainder of County	03-003	5.75%	Remainder of County	30-030	5.625%	Santa Clara Pueblo(1)*	01-901	6.125%			
Rio Rancho (Bernalillo)	02-647	6.1875%	GRANT*			OTERO			Santa Clara Pueblo(2)*	01-902	6.125%			
Sandia Pueblo (1)	02-901	5.375%	Bayard*	08-206	6.50%	Alamogordo	15-116	6.3125%	Santa Fe (city)*	01-123	6.6875%			
Sandia Pueblo (2)	02-902	5.375%	Hurley*	08-404	6.50%	Cloudcroft	15-213	6.3125%	Santa Fe Airport*	01-161	6.125%			
State Fairgrounds	02-555	5.375%	Santa Clara*	08-305	6.50%	Tularosa	15-308	6.1875%	Remainder of County*	01-001	6.125%			
Tijeras	02-318	5.75%	Silver City*	08-107	6.50%	Remainder of County	15-015	5.625%	SIERRA					
Remainder of County	02-002	5.375%	Remainder of County*	08-008	5.9375%	QUAY			Elephant Butte	21-319	6.125%			
CATRON			GUADALUPE			House	10-407	6.4375%	Truth or Consequences	21-124	6.5625%			
Reserve	28-130	6.0625%	Santa Rosa	24-108	6.3125%	Logan	10-309	6.4375%	Truth or Consequences Airport	21-164	5.75%			
Remainder of County	28-028	5.125%	Vaughn	24-207	6.0625%	San Jon	10-214	6.4375%	Williamsburg	21-220	6.50%			
CHAVES			Remainder of County	24-024	5.375%	Tucumcari	10-117	6.5625%	Remainder of County	21-021	5.75%			
Dexter	04-201	6.3125%	HARDING			Remainder of County	10-010	5.625%	SOCORRO					
Hagerman	04-300	6.50%	Mosquero (Harding)	31-208	5.4375%	RIO ARRIBA			Magdalena	25-221	6.00%			
Lake Arthur	04-400	5.8125%	Roy	31-109	6.0625%	Chama	17-118	6.25%	Socorro (city)	25-125	6.125%			
Roswell	04-101	6.50%	Remainder of County	31-031	5.375%	Espanola (Rio Arriba)*	17-215	6.625%	Socorro Indus. Park	25-162	5.5625%			
Remainder of County	04-004	5.9375%	HIDALGO			Santa Clara Pueblo(1)	17-901	5.6875%	Remainder of County	25-025	5.5625%			
CIBOLA			Lordsburg	23-110	6.5625%	Santa Clara Pueblo(2)	17-902	5.6875%	TAOS					
Grants	33-227	6.8125%	Virden	23-209	5.75%	Remainder of County	17-017	5.6875%	Questa	20-222	7.00%			
Milan	33-131	6.8125%	Remainder of County	23-023	5.625%	ROOSEVELT			Questa Airport	20-160	6.3125%			
Laguna Pueblo (1)	33-901	6.25%	LEA			Causey	11-408	5.75%	Red River	20-317	7.25%			
Laguna Pueblo (2)	33-902	6.25%	Eunice	06-210	6.1875%	Dora	11-310	6.00%	Taos (city)	20-126	7.00%			
Remainder of County	33-033	6.25%	Hobbs*	06-111	6.125%	Elida	11-216	6.5625%	Taos Airport	20-163	6.3125%			
COLFAX			Jal	06-306	6.1875%	Floyd	11-502	5.75%	Taos Ski Valley	20-414	7.00%			
Angel Fire	09-600	6.5625%	Lovington	06-405	6.1250%	Portales	11-119	6.8125%	Remainder of County	20-020	6.3125%			
Cimarron	09-401	6.1875%	Lovington Indus. Park	06-158	5.25%	Remainder of County	11-011	5.75%	TORRANCE					
Eagle Nest	09-509	6.3125%	Tatum	06-500	6.1875%	SANDOVAL			Encino*	22-410	6.00%			
Maxwell	09-202	5.25%	Remainder of County	06-006	5.25%	Bernalillo (City)	29-120	6.125%	Estancia	22-503	6.375%			
Raton	09-102	7.00%	LINCOLN			Corrales (Sandoval)	29-504	6.125%	Moriarty	22-223	6.375%			
Springer	09-301	6.1875%	Capitan	26-211	6.1875%	Cuba	29-311	6.0625%	Moriarty Airport	22-159	5.8125%			
Remainder of County	09-009	5.625%	Carrizozo	26-307	6.25%	Laguna Pueblo (1)	29-921	5.75%	Mountainair	22-127	6.375%			
CURRY			Corona	26-406	6.0625%	Laguna Pueblo (2)	29-922	5.75%	Willard	22-314	6.25%			
Clovis	05-103	6.375%	Ruidoso	26-112	7.1875%	Jemez Springs	29-217	6.1875%	Remainder of County	22-022	5.8125%			
Clovis Airport	05-154	5.4375%	Ruidoso Downs	26-501	6.1875%	Rio Rancho (Sandoval)	29-524	6.1875%	UNION					
Grady	05-203	5.75%	Remainder of County	26-026	5.375%	San Ysidro	29-409	6.00%	Clayton	18-128	6.3125%			
Melrose*	05-402	6.25%	LOS ALAMOS			Sandia Pueblo (1)	29-911	5.75%	Des Moines	18-224	6.1875%			
Texico	05-302	6.125%	City and County	32-032	6.0625%	Sandia Pueblo (2)	29-912	5.75%	Folsom	18-411	6.1875%			
Remainder of County	05-005	5.4375%	LUNA			Santa Ana Pueblo (1)	29-951	5.75%	Grenville	18-315	6.1875%			
DEBACA			Columbus	19-212	6.50%	Santa Ana Pueblo (2)	29-952	5.75%	Remainder of County	18-018	5.25%			
Fort Sumner	27-104	6.1875%	Deming	19-113	6.4375%	Remainder of County	29-029	5.75%	VALENCIA					
Remainder of County	27-027	5.625%	Deming Indus. Park	19-155	5.8125%	SAN JUAN			Belen	14-129	6.625%			
DONA ANA			Remainder of County	19-019	5.8125%	Aztec*	16-218	6.3125%	Alexander Airport	14-152	5.9375%			
Hatch	07-204	6.375%	Location Code			Bloomfield	16-312	6.375%	Bosque Farms	14-505	6.50%			
Las Cruces	07-105	6.50%				Farmington	16-121	6.0625%	Laguna Pueblo (1)	14-901	5.9375%			
Mesilla	07-303	6.375%				Remainder of County	16-016	5.750%	Laguna Pueblo (2)	14-902	5.9375%			
Sunland Park	07-416	6.375%				SAN MIGUEL			Los Lunas	14-316	6.625%			
Remainder of County	07-007	5.8125%				Las Vegas	12-122	6.50%	Remainder of County	14-014	5.9375%			
Leased Vehicle Gross Receipts Tax - 5.00%					44-444	Mosquero (San Miguel)	12-418	5.75%	(1) Sales to or by pueblo entities or members					
Leased Vehicle Surcharge - \$2.00/day/vehicle					44-455	Pecos	12-313	6.375%						
Governmental Gross Receipts Tax - 5.00%					55-055	Remainder of County	12-012	5.8125%	(2) Sales to pueblo non-members by pueblo non-members					
Out-of-State Business (R&D Services) - 5.00%					77-777	STATE GROSS RECEIPTS TAX RATE = 5.00%								
Out-of-State Business (All Other) - 5.00%					88-888	COMPENSATING TAX RATE = 5.00 %								

* Indicates rate changes due to enactment or expiration of local option taxes.