

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2004 thru June 30, 2004

| 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 | 6.4375% | 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 | 6.375% | Santa Fe (city) | 01-123 | 6.6875% | | |
| Sandia Pueblo (2) | 02-902 | 5.375% | Hurley | 08-404 | 6.50% | Cloudcroft | 15-213 | 6.375% | Santa Fe Airport | 01-161 | 6.125% | | |
| State Fairgrounds | 02-555 | 5.375% | Santa Clara | 08-305 | 6.50% | Tularosa | 15-308 | 6.25% | Remainder of County | 01-001 | 6.125% | | |
| Tijeras | 02-318 | 5.75% | Silver City | 08-107 | 6.50% | Remainder of County | 15-015 | 5.6875% | 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 | 6.6875% | Logan | 10-309 | 6.4375% | Truth or Consequences Airport | 21-164 | 5.75% | | |
| Remainder of County | 28-028 | 5.125% | Vaughn* | 24-207 | 6.4375% | San Jon | 10-214 | 6.4375% | Williamsburg | 21-220 | 6.50% | | |
| CHAVES* | | | Remainder of County* | 24-024 | 5.875% | Tucumcari* | 10-117 | 6.8125% | Remainder of County | 21-021 | 5.75% | | |
| Dexter* | 04-201 | 6.1875% | HARDING | | | Remainder of County | 10-010 | 5.625% | SOCORRO | | | | |
| Hagerman* | 04-300 | 6.375% | Mosquero (Harding) | 31-208 | 5.4375% | RIO ARRIBA | | | Magdalena | 25-221 | 6.00% | | |
| Lake Arthur* | 04-400 | 5.6875% | Roy | 31-109 | 6.0625% | Chama | 17-118 | 6.25% | Socorro (city) | 25-125 | 6.125% | | |
| Roswell* | 04-101 | 6.375% | 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 | 5.8125% | 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 | 6.375% | 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 | 7.0625% | 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 | 6.3125% | 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 | 6.625% | Alexander Airport | 14-152 | 5.9375% | | |
| Hatch | 07-204 | 6.375% | Location Code | | | Bloomfield* | 16-312 | 6.6875% | Bosque Farms | 14-505 | 6.50% | | |
| Las Cruces | 07-105 | 6.50% | | | | Farmington* | 16-121 | 6.375% | Laguna Pueblo (1) | 14-901 | 5.9375% | | |
| Mesilla | 07-303 | 6.75% | | | | Remainder of County* | 16-016 | 6.0625% | 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 | 6.625% | Remainder of County | 14-014 | 5.9375% | | |
| Leased Vehicle Gross Receipts Tax - 5.00% | | | | | | 44-444 | Mosquero (San Miguel) | 12-418 | 5.875% | (1) Sales to or by pueblo entities or members | | | |
| Leased Vehicle Surcharge - \$2.00/day/vehicle | | | | | | 44-455 | Pecos | 12-313 | 6.50% | | | | |
| Governmental Gross Receipts Tax - 5.00% | | | | | | 55-055 | Remainder of County | 12-012 | 6.0625% | | | | |
| Out-of-State Business (R&D Services) - 5.00% | | | | | | 77-777 | (2) Sales to pueblo non-members by pueblo non-members | | | | | | |
| Out-of-State Business (All Other) - 5.00% | | | | | | 88-888 | | | | | | | |
| | | | | | | STATE GROSS RECEIPTS TAX RATE = 5.00% | | | | | | | |
| | | | | | | COMPENSATING TAX RATE = 5.00 % | | | | | | | |

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