

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2005 thru June 30, 2005

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*			SAN MIGUEL*		
Albuquerque*	02-100	6.75%	Artesia*	03-205	6.8125%	Gallup*	13-114	7.6875%	Las Vegas*	12-122	7.3125%
Corrales (Bernalillo)*	02-417	6.8125%	Carlsbad*	03-106	6.8125%	Remainder of County*	13-013	6.625%	Mosquero (San Miguel)*	12-418	6.5625%
Laguna Pueblo (1)*	02-951	5.5625%	Hope*	03-304	6.50%	MORA			Pecos*	12-313	7.1875%
Laguna Pueblo (2)*	02-952	5.5625%	Loving*	03-403	6.6875%	Wagon Mound*	30-115	6.625%	Remainder of County*	12-012	6.25%
Ranchos de Albuquerque*	02-200	6.5625%	Remainder of County*	03-003	5.625%	Remainder of County	30-030	5.625%	SANTA FE*		
Rio Rancho (Bernalillo)*	02-647	6.875%	GRANT			OTERO			Edgewood*	01-320	6.625%
Sandia Pueblo (1)*	02-901	5.5625%	Bayard*	08-206	7.00%	Alamogordo*	15-116	7.125%	Espanola (Santa Fe)*	01-226	7.5625%
Sandia Pueblo (2)*	02-902	5.5625%	Hurley*	08-404	7.00%	Cloudcroft*	15-213	6.875%	Espanola/Santa Clara Grant (1)**	01-903	7.5625%
State Fairgrounds*	02-555	5.5625%	Santa Clara*	08-305	7.00%	Tularosa*	15-308	6.875%	Espanola/Santa Clara Grant (2)**	01-904	7.5625%
Tijeras*	02-318	6.4375%	Silver City*	08-107	7.125%	Remainder of County	15-015	5.6875%	Nambe Pueblo (1)*	01-951	6.25%
Remainder of County*	02-002	5.5625%	Remainder of County	08-008	5.9375%	QUAY*			Nambe Pueblo (2)*	01-952	6.25%
CATRON			GUADALUPE*			House*	10-407	7.125%	Santa Clara Pueblo(1)*	01-901	6.25%
Reserve*	28-130	6.5625%	Santa Rosa*	24-108	7.375%	Logan*	10-309	7.125%	Santa Clara Pueblo(2)*	01-902	6.25%
Remainder of County	28-028	5.125%	Vaughn*	24-207	7.125%	San Jon*	10-214	7.125%	Santa Fe (city)*	01-123	7.3125%
CHAVES			Remainder of County*	24-024	6.0625%	Tucumcari*	10-117	7.50%	Santa Fe Airport*	01-161	6.25%
Dexter*	04-201	6.6875%	HARDING			Remainder of County*	10-010	5.8125%	Remainder of County*	01-001	6.25%
Hagerman*	04-300	6.875%	Mosquero (Harding)*	31-208	5.9375%	RIO ARRIBA*			SIERRA		
Lake Arthur*	04-400	6.1875%	Roy*	31-109	6.5625%	Chama*	17-118	6.875%	Elephant Butte*	21-319	6.6875%
Roswell*	04-101	6.875%	Remainder of County	31-031	5.375%	Espanola (Rio Arriba)*	17-215	7.25%	Truth or Consequences*	21-124	7.0625%
Remainder of County	04-004	5.8125%	HIDALGO			Espanola/Santa Clara Grant (1)**	17-903	7.25%	Truth or Consequences Airport	21-164	5.75%
CIBOLA			Lordsburg*	23-110	7.0625%	Espanola/Santa Clara Grant (2)**	17-904	7.25%	Williamsburg*	21-220	7.00%
Grants*	33-227	7.3125%	Viriden*	23-209	6.25%	Jicarilla Apache Nation (1)*	17-931	5.8125%	Remainder of County	21-021	5.75%
Milan*	33-131	7.3125%	Remainder of County	23-023	5.625%	Jicarilla Apache Nation (2)*	17-932	5.8125%	SOCORRO*		
Laguna Pueblo (1)	33-901	6.375%	LEA			Santa Clara Pueblo(1)*	17-901	5.8125%	Magdalena*	25-221	6.75%
Laguna Pueblo (2)	33-902	6.375%	Eunice*	06-210	6.6875%	Santa Clara Pueblo(2)*	17-902	5.8125%	Socorro (city)*	25-125	6.875%
Remainder of County	33-033	6.375%	Hobbs*	06-111	6.6875%	Remainder of County*	17-017	5.8125%	Socorro Indus. Park*	25-162	5.8125%
COLFAX			Jal*	06-306	6.6875%	ROOSEVELT*			Remainder of County*	25-025	5.8125%
Angel Fire*	09-600	7.0625%	Lovington*	06-405	6.625%	Causey*	11-408	6.50%	TAOS		
Cimarron*	09-401	6.6875%	Lovington Indus. Park	06-158	5.375%	Dora*	11-310	6.75%	Questa*	20-222	7.50%
Eagle Nest*	09-509	6.8125%	Tatum*	06-500	6.6875%	Elida*	11-216	7.3125%	Questa Airport	20-160	6.3125%
Maxwell*	09-202	5.75%	Remainder of County	06-006	5.375%	Floyd*	11-502	6.50%	Red River*	20-317	7.75%
Raton*	09-102	7.5625%	LINCOLN			Portales*	11-119	7.5625%	Taos (city)*	20-126	7.50%
Springer*	09-301	6.6875%	Capitan*	26-211	6.6875%	Remainder of County*	11-011	6.00%	Taos Airport	20-163	6.3125%
Remainder of County	09-009	5.625%	Corrajozo*	26-307	6.75%	SANDOVAL			Taos Ski Valley*	20-414	7.75%
CURRY*			Corona*	26-406	6.5625%	Bernalillo (City)*	29-120	6.625%	Remainder of County	20-020	6.3125%
Clovis*	05-103	7.3125%	Ruidoso*	26-112	7.6875%	Corrales (Sandoval)*	29-504	6.625%	TORRANCE*		
Clovis Airport*	05-154	5.625%	Ruidoso Downs*	26-501	6.8125%	Cuba*	29-311	6.5625%	Encino*	22-410	6.6875%
Grady*	05-203	6.4375%	Remainder of County	26-026	5.375%	Jicarilla Apache Nation (1)*	29-931	6.00%	Estancia*	22-503	7.0625%
Melrose*	05-402	7.00%	LOS ALAMOS*			Jicarilla Apache Nation (2)*	29-932	6.00%	Moriarty*	22-223	7.0625%
Texico*	05-302	7.0625%	City and County*	32-032	6.5625%	Laguna Pueblo (1)	29-921	6.00%	Moriarty Airport*	22-159	5.75%
Remainder of County*	05-005	5.625%	LUNA			Laguna Pueblo (2)	29-922	6.00%	Mountainair*	22-127	7.0625%
DEBACA			Columbus*	19-212	7.00%	Jemez Springs*	29-217	6.6875%	Willard*	22-314	6.9375%
Fort Sumner*	27-104	6.6875%	Deming*	19-113	6.9375%	Rio Rancho (Sandoval)*	29-524	6.6875%	Remainder of County*	22-022	5.75%
Remainder of County	27-027	5.625%	Deming Indus. Park	19-155	5.8125%	San Ysidro*	29-409	6.50%	UNION*		
DONA ANA			Remainder of County	19-019	5.8125%	Sandia Pueblo (1)	29-911	6.00%	Clayton*	18-128	7.3125%
Hatch*	07-204	6.875%	STATE GROSS RECEIPTS TAX RATE = 5.00% COMPENSATING TAX RATE = 5.00 %			Sandia Pueblo (2)	29-912	6.00%	Des Moines*	18-224	6.9375%
Las Cruces*	07-105	7.00%				Santa Ana Pueblo (1)	29-951	6.00%	Folsom*	18-411	6.9375%
Mesilla*	07-303	7.25%				Santa Ana Pueblo (2)	29-952	6.00%	Grenville*	18-315	6.9375%
Sunland Park*	07-416	6.875%				Remainder of County	29-029	6.00%	Remainder of County*	18-018	5.50%
Remainder of County	07-007	5.8125%				SAN JUAN			VALENCIA		
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) - 5.00% 77-777 Out-of-State Business (All Other) - 5.00% 88-888			Location Code			Aztec*	16-218	7.50%	Belen*	14-129	7.125%
						Bloomfield*	16-312	7.1875%	Alexander Airport	14-152	5.9375%
						Farmington*	16-121	6.875%	Bosque Farms*	14-505	7.00%
						Remainder of County	16-016	6.0625%	Laguna Pueblo (1)	14-901	5.9375%
						(1) Sales to or by tribal entities or members (2) Sales to tribal non-members by tribal non-members			Laguna Pueblo (2)	14-902	5.9375%
									Los Lunas*	14-316	7.125%
									Remainder of County	14-014	5.9375%

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

** Businesses located on Santa Clara land within the city limits of Espanola.