

## GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2007 through June 30, 2007

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			MORA			SANTA FE		
Albuquerque	02-100	6.875%	Artesia	03-205	6.8125%	Wagon Mound	30-115	6.8125%	Edgewood	01-320	7.3125%
Laguna Pueblo (1)*	02-951	5.8125%	Carlsbad	03-106	6.8125%	Remainder of County	30-030	5.8125%	Espanola (Santa Fe)	01-226	7.625%
Laguna Pueblo (2)*	02-952	5.8125%	Hope	03-304	6.50%	OTERO			Espanola/Santa Clara Grant (1)**	01-903	7.625%
Los Ranchos de Albuquerque*	02-200	6.8125%	Loving	03-403	6.6875%	Alamogordo	15-116	7.25%	Espanola/Santa Clara Grant (2)**	01-904	7.625%
Rio Rancho (Bernalillo)*	02-647	7.125%	Remainder of County	03-003	5.625%	Cloudcroft	15-213	7.00%	Nambe Pueblo (1)	01-951	6.3125%
Sandia Pueblo (1)*	02-901	5.8125%	GRANT*			Tularosa	15-308	7.00%	Nambe Pueblo (2)	01-952	6.3125%
Sandia Pueblo (2)*	02-902	5.8125%	Bavard*	08-206	7.125%	Remainder of County	15-015	5.8125%	Pojoaque Pueblo (1)	01-961	6.3125%
State Fairgrounds*	02-555	5.8125%	Hurley*	08-404	7.125%	QUAY			Pojoaque Pueblo (2)	01-962	6.3125%
Tijeras*	02-318	6.6875%	Santa Clara*	08-305	7.125%	House	10-407	7.125%	Pueblo de Cochiti (1)	01-971	6.3125%
Remainder of County*	02-002	5.8125%	Silver City*	08-107	7.25%	Logan	10-309	7.50%	Pueblo de Cochiti (2)	01-972	6.3125%
CATRON			Remainder of County*	08-008	6.0625%	San Jon	10-214	7.50%	Santa Clara Pueblo(1)	01-901	6.3125%
Reserve	28-130	6.5625%	GUADALUPE			Tucumcari	10-117	7.50%	Santa Clara Pueblo(2)	01-902	6.3125%
Remainder of County	28-028	5.125%	Santa Rosa	24-108	7.875%	Remainder of County	10-010	5.8125%	Santa Fe (city)	01-123	7.625%
CHAVES			Vaughn	24-207	7.375%	RIO ARRIBA*			Remainder of County	01-001	6.3125%
Dexter	04-201	6.8125%	Remainder of County	24-024	6.3125%	Chama	17-118	7.25%	SIERRA		
Hagerman	04-300	7.00%	HARDING			Espanola (Rio Arriba)	17-215	7.50%	Elephant Butte	21-319	6.875%
Lake Arthur	04-400	6.3125%	Mosquero (Harding)	31-208	6.125%	Espanola/Santa Clara Grant (1)**	17-903	7.50%	Truth or Consequences	21-124	7.25%
Roswell	04-101	7.00%	Roy	31-109	6.75%	Espanola/Santa Clara Grant (2)**	17-904	7.50%	Truth or Consequences Airport	21-164	5.9375%
Remainder of County	04-004	5.9375%	Remainder of County	31-031	5.5625%	Jicarilla Apache Nation (1)*	17-931	5.8125%	Williamsburg	21-220	7.1875%
CIBOLA			HIDALGO			Jicarilla Apache Nation (2)*	17-932	5.8125%	Remainder of County	21-021	5.9375%
Grants	33-227	7.625%	Lordsburg	23-110	7.25%	Santa Clara Pueblo(1)*	17-901	5.8125%	SOCORRO		
Milan	33-131	7.50%	Virden	23-209	6.4375%	Santa Clara Pueblo(2)*	17-902	5.8125%	Magdalena	25-221	6.75%
Laguna Pueblo (1)	33-901	6.5625%	Remainder of County	23-023	5.8125%	Remainder of County*	17-017	5.8125%	Socorro (city)	25-125	6.875%
Laguna Pueblo (2)	33-902	6.5625%	LEA			ROOSEVELT			Socorro Indus. Park	25-162	5.8125%
Remainder of County	33-033	6.5625%	Eunice	06-210	6.6875%	Causey	11-408	6.5625%	Remainder of County	25-025	5.8125%
COLFAX			Hobbs	06-111	6.6875%	Dora	11-310	6.8125%	TAOS		
Angel Fire	09-600	7.0625%	Jal	06-306	6.6875%	Elida	11-216	7.375%	Questa	20-222	7.50%
Cimarron	09-401	6.6875%	Lovington	06-405	6.625%	Floyd	11-502	6.5625%	Questa Airport	20-160	6.3125%
Eagle Nest	09-509	6.8125%	Lovington Indus. Park	06-158	5.375%	Portales	11-119	7.625%	Red River	20-317	7.75%
Maxwell	09-202	5.75%	Tatum	06-500	6.6875%	Remainder of County	11-011	6.0625%	Taos (city)	20-126	7.50%
Raton	09-102	7.8125%	Remainder of County	06-006	5.375%	SANDOVAL			Taos Airport	20-163	6.3125%
Springer	09-301	6.6875%	LINCOLN			Bernalillo (City)	29-120	6.8125%	Taos Ski Valley	20-414	7.75%
Remainder of County	09-009	5.625%	Capitan	26-211	6.6875%	Corrales (Sandoval)	29-504	6.625%	Remainder of County	20-020	6.3125%
CURRY			Carrizozo	26-307	6.75%	Cuba	29-311	6.5625%	TORRANCE		
Clovis	05-103	7.4375%	Corona	26-406	6.5625%	Jicarilla Apache Nation (1)	29-931	6.00%	Encino	22-410	6.9375%
Clovis Airport	05-154	5.75%	Ruidoso	26-112	7.8125%	Jicarilla Apache Nation (2)	29-932	6.00%	Estancia	22-503	7.3125%
Grady	05-203	6.5625%	Ruidoso Downs	26-501	6.8125%	Laguna Pueblo (1)	29-921	6.00%	Moriarty	22-223	7.3125%
Melrose	05-402	7.125%	Remainder of County	26-026	5.375%	Laguna Pueblo (2)	29-922	6.00%	Moriarty Airport	22-159	6.25%
Texico	05-302	7.1875%	LOS ALAMOS			Jemez Springs	29-217	6.6875%	Mountainair	22-127	7.3125%
Remainder of County	05-005	5.75%	City and County	32-032	6.9375%	Pueblo de Cochiti (1)	29-971	6.00%	Willard	22-314	7.1875%
DEBACA			LUNA			Pueblo de Cochiti (2)	29-972	6.00%	Remainder of County	22-022	6.25%
Fort Sumner	27-104	7.00%	Columbus	19-212	7.0625%	Rio Rancho (Sandoval)	29-524	6.6875%	UNION		
Remainder of County	27-027	5.9375%	Deming	19-113	7.00%	San Ysidro	29-409	6.50%	Clayton	18-128	7.50%
DONA ANA			Deming Indus. Park	19-155	5.875%	Sandia Pueblo (1)	29-911	6.00%	Des Moines	18-224	7.125%
Hatch	07-204	7.00%	Remainder of County	19-019	5.875%	Sandia Pueblo (2)	29-912	6.00%	Folsom	18-411	7.125%
Las Cruces	07-105	7.125%	MCKINLEY			Santa Ana Pueblo (1)	29-951	6.00%	Grenville	18-315	7.125%
Mesilla	07-303	7.375%	Gallup	13-114	7.6875%	Santa Ana Pueblo (2)	29-952	6.00%	Remainder of County	18-018	5.6875%
Sunland Park	07-416	7.00%	Remainder of County	13-013	6.625%	Remainder of County	29-029	6.00%	VALENCIA		
Remainder of County	07-007	5.9375%	<div>STATE GROSS RECEIPTS TAX RATE = 5.00%</div> <div>COMPENSATING TAX RATE = 5.00 %</div> <div>Location Code</div> <div>Leased Vehicle Gross Receipts Tax - 5.00% ..... 44-444</div> <div>Leased Vehicle Surcharge - \$2.00/day/vehicle ..... 44-455</div> <div>Governmental Gross Receipts Tax - 5.00% ..... 55-055</div> <div>Out-of-State Business (R&amp;D Services) - 5.00% ..... 77-777</div> <div>Out-of-State Business (All Other) - 5.00% ..... 88-888</div>			SAN JUAN			Belen	14-129	7.1875%
						Aztec	16-218	7.6250%	Alexander Airport	14-152	6.00%
						Bloomfield*	16-312	7.1875%	Bosque Farms	14-505	7.0625%
						Farmington	16-121	7.00%	Laguna Pueblo (1)	14-901	6.00%
						Remainder of County	16-016	6.1875%	Laguna Pueblo (2)	14-902	6.00%
						SAN MIGUEL			Los Lunas	14-316	7.1875%
						Las Vegas*	12-122	7.5625%	Remainder of County	14-014	6.00%
						Mosquero (San Miguel)	12-418	6.5625%	(1) Sales to or by tribal entities or members (2) Sales to tribal non-members by tribal non-members		
						Pecos	12-313	7.1875%			
						Remainder of County	12-012	6.25%			

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

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