

REVISED

GROSS RECEIPTS TAX RATE SCHEDULE

Municipality or County	Location Code	Rate
BERNALILLO		
Albuquerque	02-100	6.875%
Laguna Pueblo (1)	02-951	5.8125%
Laguna Pueblo (2)	02-952	5.8125%
Los Ranchos de Albuquerque	02-200	6.8125%
Mesa Del Sol TID District 1 Residential*	02-601	6.875%
Mesa Del Sol TID District 1 Commercial*	02-606	6.875%
Rio Rancho (Bernalillo)	02-647	7.125%
Sandia Pueblo (1)	02-901	5.8125%
Sandia Pueblo (2)	02-902	5.8125%
State Fairgrounds	02-555	5.8125%
Tijeras	02-318	6.6875%
Remainder of County	02-002	5.8125%
CATRON		
Reserve	28-130	6.5625%
Remainder of County	28-028	5.125%
CHAVES		
Dexter	04-201	6.8125%
Hagerman	04-300	7.00%
Lake Arthur	04-400	6.3125%
Roswell	04-101	7.00%
Remainder of County	04-004	5.9375%
CIBOLA		
Grants	33-227	7.625%
Milan	33-131	7.50%
Laguna Pueblo (1)	33-901	6.5625%
Laguna Pueblo (2)	33-902	6.5625%
Remainder of County	33-033	6.5625%
COLFAX		
Angel Fire	09-600	7.0625%
Cimarron	09-401	6.6875%
Eagle Nest	09-509	6.8125%
Maxwell	09-202	5.75%
Raton	09-102	7.8125%
Springer	09-301	6.6875%
Remainder of County	09-009	5.625%
CURRY		
Clovis	05-103	7.4375%
Clovis Airport	05-154	5.75%
Grady	05-203	6.5625%
Melrose	05-402	7.125%
Texico	05-302	7.1875%
Remainder of County	05-005	5.75%
DEBACA		
Fort Sumner	27-104	7.00%
Remainder of County	27-027	5.9375%
DONA ANA		
Hatch	07-204	7.00%
Las Cruces	07-105	7.125%
Mesilla	07-303	7.375%
Sunland Park	07-416	7.00%
Remainder of County	07-007	5.9375%
EDDY		
Artesia	03-205	6.8125%
Carlsbad	03-106	6.8125%
Hope	03-304	6.50%
Loving	03-403	6.6875%
Remainder of County	03-003	5.625%

- (1) Sales to or by tribal entities or members
 (2) Sales to tribal non-members by tribal non-members

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

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

Effective January 1, 2008 through June 30, 2008

Municipality or County	Location Code	Rate
GRANT		
Bayard	08-206	7.125%
Hurley	08-404	7.125%
Santa Clara	08-305	7.125%
Silver City	08-107	7.25%
Remainder of County	08-008	6.0625%
GUADALUPE		
Santa Rosa	24-108	7.875%
Vaughn	24-207	7.375%
Remainder of County	24-024	6.3125%
HARDING		
Mosquero (Harding)*	31-208	6.375%
Roy	31-109	6.75%
Remainder of County	31-031	5.5625%
HIDALGO		
Lordsburg	23-110	7.25%
Virden	23-209	6.4375%
Remainder of County	23-023	5.8125%
LEA		
Eunice	06-210	6.6875%
Hobbs	06-111	6.6875%
Jal	06-306	6.6875%
Lovington	06-405	6.625%
Lovington Indus. Park	06-158	5.375%
Tatum	06-500	6.6875%
Remainder of County	06-006	5.375%
LINCOLN		
Capitan	26-211	6.6875%
Carrizozo	26-307	6.75%
Corona*	26-406	6.8125%
Ruidoso	26-112	7.8125%
Ruidoso Downs	26-501	6.8125%
Remainder of County	26-026	5.375%
LOS ALAMOS		
City and County	32-032	7.0625%
LUNA		
Columbus	19-212	7.4375%
Deming	19-113	7.375%
Deming Indus. Park	19-155	6.375%
Remainder of County	19-019	6.375%
McKINLEY		
Gallup	13-114	7.6875%
Remainder of County	13-013	6.625%
MORA		
Wagon Mound	30-115	6.8125%
Remainder of County	30-030	5.8125%
OTERO		
Alamogordo	15-116	7.25%
Cloudcroft	15-213	7.00%
Tularosa	15-308	7.00%
Remainder of County	15-015	5.8125%
QUAY*		
House*	10-407	7.625%
Logan*	10-309	8.00%
San Jon*	10-214	8.00%
Tucumcari*	10-117	8.00%
Remainder of County*	10-010	6.3125%

STATE GROSS RECEIPTS TAX RATE = 5.00%
COMPENSATING TAX RATE = 5.00 %

Location Code

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

REVISED

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2008 through June 30, 2008

Municipality or County	Location Code	Rate
RIO ARRIBA		
Chama	17-118	7.25%
Espanola (Rio Arriba)	17-215	7.50%
Espanola/Santa Clara Grant (1)**	17-903	7.50%
Espanola/Santa Clara Grant (2)**	17-904	7.50%
Jicarilla Apache Nation (1)	17-931	6.0625%
Jicarilla Apache Nation (2)	17-932	6.0625%
Santa Clara Pueblo(1)	17-901	6.0625%
Santa Clara Pueblo(2)	17-902	6.0625%
Remainder of County	17-017	6.0625%
ROOSEVELT		
Causey	11-408	6.5625%
Dora	11-310	6.8125%
Elida	11-216	7.375%
Floyd	11-502	6.5625%
Portales	11-119	7.625%
Remainder of County	11-011	6.0625%
SANDOVAL		
Bernalillo (City)	29-120	6.8125%
Corrales (Sandoval)	29-504	6.625%
Cuba	29-311	6.5625%
Jicarilla Apache Nation (1)	29-931	6.00%
Jicarilla Apache Nation (2)	29-932	6.00%
Laguna Pueblo (1)	29-921	6.00%
Laguna Pueblo (2)	29-922	6.00%
Jemez Springs	29-217	6.6875%
Pueblo de Cochiti (1)	29-971	6.00%
Pueblo de Cochiti (2)	29-972	6.00%
Rio Rancho (Sandoval)	29-524	6.6875%
San Ysidro	29-409	6.50%
Sandia Pueblo (1)	29-911	6.00%
Sandia Pueblo (2)	29-912	6.00%
Santa Ana Pueblo (1)	29-951	6.00%
Santa Ana Pueblo (2)	29-952	6.00%
Santo Domingo Pueblo (1)*	29-973	6.00%
Santo Domingo Pueblo (2)*	29-974	6.00%
Remainder of County	29-029	6.00%
SAN JUAN		
Aztec	16-218	7.6250%
Bloomfield	16-312	7.5625%
Farmington	16-121	7.00%
Valley Water and Sanitation District*	16-321	6.4375%
Remainder of County	16-016	6.1875%
SAN MIGUEL		
Las Vegas	12-122	7.6875%
Mosquero (San Miguel)*	12-418	6.9375%
Pecos	12-313	7.3125%
Remainder of County	12-012	6.375%
SANTA FE*		
Edgewood*	01-320	7.625%
Espanola (Santa Fe)*	01-226	7.9375%
Espanola/Santa Clara Grant (1)**	01-903	7.9375%
Espanola/Santa Clara Grant (2)**	01-904	7.9375%
Nambe Pueblo (1)*	01-951	6.625%
Nambe Pueblo (2)*	01-952	6.625%
Pojoaque Pueblo (1)*	01-961	6.625%
Pojoaque Pueblo (2)*	01-962	6.625%
Pueblo de Cochiti (1)*	01-971	6.625%
Pueblo de Cochiti (2)*	01-972	6.625%
Santa Clara Pueblo(1)*	01-901	6.625%
Santa Clara Pueblo(2)*	01-902	6.625%
Santo Domingo Pueblo (1)*	01-973	6.625%
Santo Domingo Pueblo (2)*	01-974	6.625%
Santa Fe (city)*	01-123	7.9375%
Remainder of County*	01-001	6.625%

Municipality or County	Location Code	Rate
SIERRA		
Elephant Butte	21-319	6.875%
Truth or Consequences	21-124	7.25%
Truth or Consequences Airport	21-164	5.9375%
Williamsburg	21-220	7.1875%
Remainder of County	21-021	5.9375%
SOCORRO		
Magdalena	25-221	6.75%
Socorro (city)	25-125	6.875%
Socorro Indus. Park	25-162	5.8125%
Remainder of County	25-025	5.8125%
TAOS*		
El Prado Water and Sanitation District*	20-415	7.125%
El Valle de Los Ranchos Water & Sanitation District*	20-419	7.125%
Questa*	20-222	7.9375%
Questa Airport*	20-160	6.875%
Red River*	20-317	8.1875%
Taos (city)*	20-126	7.9375%
Taos Airport*	20-163	6.875%
Taos Ski Valley*	20-414	8.4375%
Remainder of County*	20-020	6.875%
TORRANCE		
Encino	22-410	6.9375%
Estancia	22-503	7.4375%
Moriarty	22-223	7.3125%
Moriarty Airport	22-159	6.375%
Mountainair	22-127	7.3125%
Willard	22-314	7.1875%
Remainder of County	22-022	6.375%
UNION*		
Clayton*	18-128	7.75%
Des Moines*	18-224	7.375%
Folsom*	18-411	7.375%
Grenville*	18-315	7.375%
Remainder of County*	18-018	5.9375%
VALENCIA		
Belen	14-129	7.1875%
Alexander Airport	14-152	6.00%
Bosque Farms	14-505	7.0625%
Laguna Pueblo (1)	14-901	6.00%
Laguna Pueblo (2)	14-902	6.00%
Los Lunas	14-316	7.1875%
Peralta*	14-412	7.00%
Remainder of County	14-014	6.00%

STATE GROSS RECEIPTS TAX RATE = 5.00%
COMPENSATING TAX RATE = 5.00 %

	Location Code
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

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

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

(1) Sales to or by tribal entities or members

(2) Sales to tribal non-members by tribal non-members