

**GROSS RECEIPTS TAX RATE SCHEDULE**

Effective January 1, 2010 through June 30, 2010

| Municipality or County                                 | Location Code | Rate    |
|--|---------------|---------|
| <b>BERNALILLO</b>                                      |               |         |
| Albuquerque*   | 02-100        | 6.625%  |
| AIS Property/Nineteen Pueblos of NM (1) <sup>c</sup> * | 02-905        | 6.625%  |
| AIS Property/Nineteen Pueblos of NM (2) <sup>c</sup> * | 02-906        | 6.625%  |
| Laguna Pueblo (1)                                      | 02-951        | 5.9375% |
| Laguna Pueblo (2)                                      | 02-952        | 5.9375% |
| Los Ranchos de Albuquerque                             | 02-200        | 6.9375% |
| Mesa Del Sol TID District 1*                           | 02-606        | 6.625%  |
| Quorum at ABQ Uptown TIDD*                             | 02-034        | 6.625%  |
| Rio Rancho (Bernalillo)                                | 02-647        | 7.250%  |
| Sandia Pueblo (1)                                      | 02-901        | 5.9375% |
| Sandia Pueblo (2)                                      | 02-902        | 5.9375% |
| State Fairgrounds                                      | 02-555        | 5.9375% |
| Tijeras  | 02-318        | 6.8125% |
| Upper Petroglyphs TID District 1                       | 02-607        | 5.9375% |
| Upper Petroglyphs TID District 2                       | 02-608        | 5.9375% |
| Upper Petroglyphs TID District 3                       | 02-609        | 5.9375% |
| Upper Petroglyphs TID District 4                       | 02-610        | 5.9375% |
| Upper Petroglyphs TID District 5                       | 02-611        | 5.9375% |
| Upper Petroglyphs TID District 6                       | 02-612        | 5.9375% |
| Upper Petroglyphs TID District 7                       | 02-613        | 5.9375% |
| Upper Petroglyphs TID District 8                       | 02-614        | 5.9375% |
| Upper Petroglyphs TID District 9                       | 02-615        | 5.9375% |
| Winrock Town Center TID District 1*                    | 02-035        | 6.625%  |
| Winrock Town Center TID District 2*                    | 02-036        | 6.625%  |
| Remainder of County                                    | 02-002        | 5.9375% |
| <b>CATRON</b>  |               |         |
| Reserve  | 28-130        | 6.8125% |
| Remainder of County                                    | 28-028        | 5.500%  |
| <b>CHAVES</b>  |               |         |
| 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% |
| <b>CIBOLA</b>  |               |         |
| Grants   | 33-227        | 7.875%  |
| 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% |
| <b>COLFAX</b>  |               |         |
| Angel Fire   | 09-600        | 7.3125% |
| Cimarron   | 09-401        | 6.6875% |
| Eagle Nest*  | 09-509        | 7.0625% |
| Maxwell  | 09-202        | 5.750%  |
| Raton  | 09-102        | 7.8125% |
| Springer   | 09-301        | 6.6875% |
| Remainder of County                                    | 09-009        | 5.625%  |
| <b>CURRY</b>   |               |         |
| Clovis   | 05-103        | 7.4375% |
| Clovis Airport   | 05-154        | 5.750%  |
| Grady  | 05-203        | 6.5625% |
| Melrose  | 05-402        | 7.125%  |
| Texico   | 05-302        | 7.1875% |
| Remainder of County                                    | 05-005        | 5.750%  |
| <b>DEBACA</b>  |               |         |
| Fort Sumner  | 27-104        | 7.250%  |
| Remainder of County                                    | 27-027        | 6.1875% |
| <b>DONA ANA</b>  |               |         |
| City of Las Cruces TID District                        | 07-132        | 7.4375% |
| Hatch  | 07-204        | 7.3125% |
| Las Cruces   | 07-105        | 7.4375% |
| Mesilla  | 07-303        | 7.6875% |
| Sunland Park   | 07-416        | 7.3125% |
| Remainder of County                                    | 07-007        | 6.2500% |
| <b>EDDY</b>  |               |         |
| Artesia  | 03-205        | 7.0625% |
| Carlsbad   | 03-106        | 7.3125% |
| Hope   | 03-304        | 6.50%   |
| Loving   | 03-403        | 6.6875% |
| Remainder of County                                    | 03-003        | 5.625%  |
| <b>STATE GROSS RECEIPTS TAX RATE = 5.00%</b>           |               |         |
| <b>COMPENSATING TAX RATE = 5.00 %</b>                  |               |         |

| Municipality or County    | Location Code | Rate    |
|---------------------------|---------------|---------|
| <b>GRANT</b>              |               |         |
| 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% |
| <b>GUADALUPE</b>          |               |         |
| Santa Rosa                | 24-108        | 7.875%  |
| Vaughn                    | 24-207        | 7.375%  |
| Remainder of County       | 24-024        | 6.3125% |
| <b>HARDING*</b>           |               |         |
| Mosquero (Harding)*       | 31-208        | 6.4375% |
| Roy*                      | 31-109        | 6.8125% |
| Remainder of County*      | 31-031        | 5.6250% |
| <b>HIDALGO</b>            |               |         |
| Lordsburg                 | 23-110        | 7.375%  |
| Virden                    | 23-209        | 6.5625% |
| Remainder of County       | 23-023        | 5.9375% |
| <b>LEA</b>                |               |         |
| Eunice                    | 06-210        | 6.6875% |
| Hobbs                     | 06-111        | 6.6875% |
| Jal                       | 06-306        | 6.6875% |
| Lovington                 | 06-405        | 6.625%  |
| Lovington Industrial Park | 06-158        | 5.375%  |
| Tatum                     | 06-500        | 6.6875% |
| Remainder of County       | 06-006        | 5.375%  |
| <b>LINCOLN</b>            |               |         |
| Capitan                   | 26-211        | 6.6875% |
| Carrizozo                 | 26-307        | 6.875%  |
| Corona                    | 26-406        | 6.8125% |
| Ruidoso*                  | 26-112        | 8.3125% |
| Ruidoso Downs             | 26-501        | 6.8125% |
| Remainder of County       | 26-026        | 5.375%  |
| <b>LOS ALAMOS</b>         |               |         |
| City and County           | 32-032        | 7.1875% |
| <b>LUNA</b>               |               |         |
| Columbus                  | 19-212        | 7.4375% |
| Deming                    | 19-113        | 7.375%  |
| Deming Industrial Park    | 19-155        | 6.375%  |
| Remainder of County       | 19-019        | 6.375%  |
| <b>McKINLEY</b>           |               |         |
| Gallup                    | 13-114        | 7.9375% |
| Remainder of County       | 13-013        | 6.625%  |
| <b>MORA</b>               |               |         |
| Wagon Mound               | 30-115        | 6.8125% |
| Remainder of County       | 30-030        | 5.8125% |
| <b>OTERO</b>              |               |         |
| Alamogordo                | 15-116        | 7.50%   |
| Cloudcroft                | 15-213        | 7.250%  |
| Tularosa                  | 15-308        | 7.250%  |
| Remainder of County       | 15-015        | 5.8125% |
| <b>QUAY</b>               |               |         |
| 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% |

**OTHER TAXES AND REPORTING LOCATIONS**

|   | 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        |

**NOTE KEY**

(1) Sales to tribal entities or members

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

<sup>a</sup> Businesses located on Pueblo land within the city limits.

<sup>b</sup> Businesses located within the water district and the city limits.

<sup>c</sup> Albuquerque Indian School Property owned by the 19 Pueblos of NM.

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

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|--|---------------|---------|
| <b>RIO ARRIBA</b>                              |               |         |
| Chama*   | 17-118        | 7.625%  |
| Espanola (Rio Arriba)                          | 17-215        | 7.875%  |
| Espanola/Ohkay Owingeh Pueblo (1) <sup>a</sup> | 17-943        | 7.875%  |
| Espanola/Ohkay Owingeh Pueblo (2) <sup>a</sup> | 17-944        | 7.875%  |
| Espanola/Santa Clara Grant (1) <sup>a</sup>    | 17-903        | 7.875%  |
| Espanola/Santa Clara Grant (2) <sup>a</sup>    | 17-904        | 7.875%  |
| Jicarilla Apache Nation (1)                    | 17-931        | 6.1875% |
| Jicarilla Apache Nation (2)                    | 17-932        | 6.1875% |
| Ohkay Owingeh Pueblo (1)                       | 17-941        | 6.1875% |
| Ohkay Owingeh Pueblo (2)                       | 17-942        | 6.1875% |
| Santa Clara Pueblo (1)                         | 17-901        | 6.1875% |
| Santa Clara Pueblo (2)                         | 17-902        | 6.1875% |
| Remainder of County                            | 17-017        | 6.1875% |
| <b>ROOSEVELT</b>                               |               |         |
| 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% |
| <b>SANDOVAL</b>                                |               |         |
| Bernalillo (City)                              | 29-120        | 6.9375% |
| Corrales*                                      | 29-504        | 7.0625% |
| Cuba   | 29-311        | 7.6875% |
| Jemez Springs                                  | 29-217        | 6.8125% |
| Jicarilla Apache Nation (1)                    | 29-931        | 6.125%  |
| Jicarilla Apache Nation (2)                    | 29-932        | 6.125%  |
| Laguna Pueblo (1)                              | 29-921        | 6.125%  |
| Laguna Pueblo (2)                              | 29-922        | 6.125%  |
| Pueblo de Cochiti (1)                          | 29-971        | 6.125%  |
| Pueblo de Cochiti (2)                          | 29-972        | 6.125%  |
| Rio Rancho (Sandoval)                          | 29-524        | 7.0625% |
| San Ysidro                                     | 29-409        | 6.625%  |
| Sandia Pueblo (1)                              | 29-911        | 6.125%  |
| Sandia Pueblo (2)                              | 29-912        | 6.125%  |
| Santa Ana Pueblo (1)                           | 29-951        | 6.125%  |
| Santa Ana Pueblo (2)                           | 29-952        | 6.125%  |
| Santo Domingo Pueblo (1)                       | 29-973        | 6.125%  |
| Santo Domingo Pueblo (2)                       | 29-974        | 6.125%  |
| Remainder of County                            | 29-029        | 6.125%  |
| <b>SAN JUAN</b>                                |               |         |
| 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% |
| <b>SAN MIGUEL</b>                              |               |         |
| 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%  |
| <b>SANTA FE</b>                                |               |         |
| Edgewood                                       | 01-320        | 7.750%  |
| Espanola (Santa Fe)                            | 01-226        | 8.3125% |
| Espanola/Santa Clara Grant (1) <sup>a</sup>    | 01-903        | 8.3125% |
| Espanola/Santa Clara Grant (2) <sup>a</sup>    | 01-904        | 8.3125% |
| Nambe Pueblo (1)                               | 01-951        | 6.500%  |
| Nambe Pueblo (2)                               | 01-952        | 6.500%  |
| Pojoaque Pueblo (1)                            | 01-961        | 6.500%  |
| Pojoaque Pueblo (2)                            | 01-962        | 6.500%  |
| Pueblo de Cochiti (1)                          | 01-971        | 6.500%  |
| Pueblo de Cochiti (2)                          | 01-972        | 6.500%  |
| Santa Clara Pueblo (1)                         | 01-901        | 6.500%  |
| Santa Clara Pueblo (2)                         | 01-902        | 6.500%  |
| Santo Domingo Pueblo (1)                       | 01-973        | 6.500%  |
| Santo Domingo Pueblo (2)                       | 01-974        | 6.500%  |
| Santa Fe (city)                                | 01-123        | 8.0625% |
| Remainder of County                            | 01-001        | 6.500%  |
| <b>STATE GROSS RECEIPTS TAX RATE = 5.00%</b>   |               |         |
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| Municipality or County   | Location Code | Rate    |
|--|---------------|---------|
| <b>SIERRA</b>  |               |         |
| Elephant Butte*  | 21-319        | 7.375%  |
| Truth or Consequences  | 21-124        | 7.50%   |
| Truth or Consequences Airport                                    | 21-164        | 6.1875% |
| Williamsburg   | 21-220        | 7.4375% |
| Remainder of County  | 21-021        | 6.1875% |
| <b>SOCORRO</b>   |               |         |
| Magdalena  | 25-221        | 6.750%  |
| Socorro (city)   | 25-125        | 6.875%  |
| Socorro Industrial Park  | 25-162        | 5.8125% |
| Remainder of County  | 25-025        | 5.8125% |
| <b>TAOS</b>  |               |         |
| El Prado Water and Sanitation District                           | 20-415        | 7.250%  |
| El Prado Water and Sanitation District <sup>b</sup>              | 20-425        | 8.3125% |
| El Valle de Los Ranchos Water & Sanitation District              | 20-419        | 7.250%  |
| El Valle de Los Ranchos Water & Sanitation District <sup>b</sup> | 20-429        | 8.3125% |
| Questa   | 20-222        | 8.0625% |
| Questa Airport   | 20-160        | 7.000%  |
| Red River  | 20-317        | 8.3125% |
| Taos (city)  | 20-126        | 8.0625% |
| Taos Airport   | 20-163        | 7.000%  |
| Taos Pueblo (1)  | 20-913        | 7.000%  |
| Taos Pueblo (2)  | 20-914        | 7.000%  |
| Taos/Taos Pueblo (1) <sup>a</sup>                                | 20-915        | 8.0625% |
| Taos/Taos Pueblo (2) <sup>a</sup>                                | 20-916        | 8.0625% |
| Taos Ski Valley  | 20-414        | 8.5625% |
| Remainder of County  | 20-020        | 7.000%  |
| <b>TORRANCE</b>  |               |         |
| Encino   | 22-410        | 6.9375% |
| Estancia   | 22-503        | 7.4375% |
| Moriarty   | 22-223        | 7.3125% |
| Moriarty Airport   | 22-159        | 6.375%  |
| Mountainair*   | 22-127        | 7.5625% |
| Willard  | 22-314        | 7.1875% |
| Remainder of County  | 22-022        | 6.375%  |
| <b>UNION</b>   |               |         |
| Clayton  | 18-128        | 7.750%  |
| Des Moines   | 18-224        | 7.375%  |
| Folsom   | 18-411        | 7.375%  |
| Grenville  | 18-315        | 7.375%  |
| Remainder of County  | 18-018        | 5.9375% |
| <b>VALENCIA*</b>   |               |         |
| Belen*   | 14-129        | 7.6875% |
| Alexander Airport*   | 14-152        | 6.250%  |
| Bosque Farms*  | 14-505        | 7.5625% |
| Laguna Pueblo (1)*   | 14-901        | 6.250%  |
| Laguna Pueblo (2)*   | 14-902        | 6.250%  |
| Los Lunas*   | 14-316        | 7.4375% |
| Peralta*   | 14-412        | 7.3125% |
| Remainder of County*   | 14-014        | 6.250%  |

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**Location**
**Code**

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| 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 |
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