

Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
<b>BERNALILLO</b>			<b>GUADALUPE</b>		
Albuquerque*	02-100	7.3125%	Santa Rosa	24-108	8.0000%
AISD Property/Nineteen Pueblos of NM (1) <sup>a c *</sup>	02-905	7.3125%	Vaughn*	24-207	8.2500%
AISD Property/Nineteen Pueblos of NM (2) <sup>a c *</sup>	02-906	7.3125%	Remainder of County	24-024	6.4375%
Laguna Pueblo (2)	02-952	6.2500%	<b>HARDING</b>		
Los Ranchos de Albuquerque	02-200	7.2500%	Mosquero (Harding)	31-208	6.9375%
Mesa Del Sol TID District 1*	02-606	7.3125%	Roy	31-109	7.3125%
Rio Rancho (Bernalillo)	02-647	7.8125%	Remainder of County	31-031	6.1250%
Sandia Pueblo (1)	02-901	6.2500%	<b>HIDALGO</b>		
Sandia Pueblo (2)	02-902	6.2500%	Lordsburg	23-110	7.2500%
State Fairgrounds	02-555	6.2500%	Virden	23-209	6.4375%
Upper Petroglyphs TID District 1	02-607	6.2500%	Remainder of County	23-023	5.9375%
Upper Petroglyphs TID District 2	02-608	6.2500%	<b>LEA</b>		
Upper Petroglyphs TID District 3	02-609	6.2500%	Eunice*	06-210	7.3125%
Upper Petroglyphs TID District 4	02-610	6.2500%	Hobbs	06-111	6.8125%
Upper Petroglyphs TID District 5	02-611	6.2500%	Jal	06-306	7.0625%
Upper Petroglyphs TID District 6	02-612	6.2500%	Lovington	06-405	7.2500%
Upper Petroglyphs TID District 7	02-613	6.2500%	Lovington Industrial Park	06-158	5.5000%
Upper Petroglyphs TID District 8	02-614	6.2500%	Tatum	06-500	6.8125%
Upper Petroglyphs TID District 9	02-615	6.2500%	Remainder of County	06-006	5.5000%
Village of Tijeras	02-318	7.6250%	<b>LINCOLN</b>		
Winrock Town Center TID District 1*	02-035	7.3125%	Bonito Lake - Alamogordo <sup>d</sup>	26-508	5.5000%
Winrock Town Center TID District 2*	02-036	7.3125%	Capitan	26-211	6.8125%
Remainder of County	02-002	6.2500%	Carrizozo	26-307	7.0000%
<b>CATRON</b>			Corona	26-406	6.9375%
Reserve	28-130	7.3750%	Ruidoso	26-112	8.4375%
Remainder of County	28-028	5.6875%	Ruidoso Downs	26-501	7.4375%
<b>CHAVES</b>			Remainder of County	26-026	5.5000%
Dexter	04-201	7.3125%	<b>LOS ALAMOS</b>		
Hagerman	04-300	7.5000%	City and County	32-032	7.3125%
Lake Arthur	04-400	6.8125%	<b>LUNA*</b>		
Roswell	04-101	7.5000%	Columbus*	19-212	7.8125%
Remainder of County	04-004	6.4375%	Deming*	19-113	7.7500%
<b>CIBOLA</b>			Remainder of County*	19-019	6.7500%
Grants	33-227	7.8750%	<b>McKINLEY</b>		
Milan	33-131	7.5000%	Gallup	13-114	8.3125%
Laguna Pueblo (2)	33-902	6.5625%	Pueblo of Zuni (1)	13-901	6.7500%
Pueblo of Zuni (1)	33-911	6.5625%	Pueblo of Zuni (2)	13-902	6.7500%
Pueblo of Zuni (2)	33-912	6.5625%	Remainder of County	13-013	6.7500%
Remainder of County	33-033	6.5625%	<b>MORA</b>		
<b>COLFAX</b>			Wagon Mound	30-115	7.6875%
Angel Fire	09-600	7.7708%	Remainder of County	30-030	6.6875%
Cimarron	09-401	7.7708%	<b>OTERO</b>		
Eagle Nest	09-509	7.5208%	Alamogordo	15-116	8.0000%
Maxwell	09-202	6.4583%	Alamogordo Land <sup>d</sup>	15-322	6.3125%
Raton	09-102	8.5208%	Cloudcroft	15-213	7.7500%
Springer	09-301	7.7708%	Tularosa	15-308	7.7500%
Remainder of County	09-009	6.0833%	Remainder of County	15-015	6.3125%
<b>CURRY</b>			<b>QUAY</b>		
Clovis	05-103	8.0625%	House	10-407	8.0000%
Clovis Airport	05-154	6.1250%	Logan	10-309	8.3750%
Grady	05-203	6.9375%	San Jon	10-214	8.3750%
Melrose	05-402	7.7500%	Tucumcari	10-117	8.3750%
Texico	05-302	7.5625%	Remainder of County	10-010	6.6875%
Remainder of County	05-005	6.1250%	<b>RIO ARRIBA</b>		
<b>DE BACA</b>			Chama	17-118	8.1875%
Fort Sumner	27-104	8.0000%	Espanola (Rio Arriba)	17-215	8.5625%
Remainder of County	27-027	6.6875%	Espanola/Ohkay Owingeh Pueblo (1) <sup>a</sup>	17-943	8.5625%
<b>DONA ANA</b>			Espanola/Ohkay Owingeh Pueblo (2) <sup>a</sup>	17-944	8.5625%
Anthony	07-507	7.7500%	Espanola/Santa Clara Grant (1) <sup>a</sup>	17-903	8.5625%
Downtown TIDD - Las Cruces	07-132	8.3125%	Espanola/Santa Clara Grant (2) <sup>a</sup>	17-904	8.5625%
Hatch	07-204	7.8125%	Jicarilla Apache Nation (1)	17-931	6.5000%
Las Cruces	07-105	8.3125%	Jicarilla Apache Nation (2)	17-932	6.5000%
Mesilla	07-303	8.1875%	Ohkay Owingeh Pueblo (1)	17-941	6.5000%
Sunland Park	07-416	8.4375%	Ohkay Owingeh Pueblo (2)	17-942	6.5000%
Remainder of County	07-007	6.7500%	Pueblo de San Ildefonso (1)	17-975	6.5000%
<b>EDDY</b>			Pueblo de San Ildefonso (2)	17-976	6.5000%
Artesia	03-205	7.8125%	Santa Clara Pueblo (1)	17-901	6.5000%
Carlsbad	03-106	7.5625%	Santa Clara Pueblo (2)	17-902	6.5000%
Hope	03-304	6.7500%	Remainder of County	17-017	6.5000%
Loving	03-403	6.9375%	<b>STATE GROSS RECEIPTS TAX RATE = 5.125%</b>		
Remainder of County	03-003	5.8750%	<b>COMPENSATING TAX RATE ON PROPERTY = 5.125%</b>		
<b>GRANT</b>			<b>COMPENSATING TAX RATE ON SERVICES = 5%</b>		
Bayard	08-206	7.6250%	<b>NOTE: See Special Tax Rates, Tax Deduction Reporting Locations, and Note</b>		
Hurley	08-404	7.6250%	<b>Key on the next page.</b>		
Santa Clara	08-305	7.6250%			
Silver City	08-107	8.0000%			
Remainder of County	08-008	6.5625%			

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<b>ROOSEVELT</b>		
Causey	11-408	7.1250%
Dora	11-310	7.3750%
Elida	11-216	8.0000%
Floyd	11-502	7.1250%
Portales	11-119	8.1875%
Remainder of County	11-011	6.6250%
<b>SANDOVAL</b>		
Bernalillo (City)	29-120	7.0625%
Corrales	29-504	7.5625%
Cuba	29-311	7.8125%
Jemez Springs	29-217	7.3125%
Jicarilla Apache Nation (1)	29-931	6.2500%
Jicarilla Apache Nation (2)	29-932	6.2500%
Laguna Pueblo (2)	29-922	6.2500%
Pueblo de Cochiti (1)	29-971	6.2500%
Pueblo de Cochiti (2)	29-972	6.2500%
Rio Rancho (Sandoval)	29-524	7.4375%
Pueblo de San Ildefonso (1)	29-975	6.2500%
Pueblo de San Ildefonso (2)	29-976	6.2500%
San Ysidro	29-409	6.7500%
Sandia Pueblo (1)	29-911	6.2500%
Sandia Pueblo (2)	29-912	6.2500%
Santa Ana Pueblo (1)	29-951	6.2500%
Santa Ana Pueblo (2)	29-952	6.2500%
Stonegate Communities TIDD	29-038	7.4375%
Kewa Pueblo (1)	29-973	6.2500%
Kewa Pueblo (2)	29-974	6.2500%
Village at Rio Rancho TIDD	29-525	7.4375%
Remainder of County	29-029	6.2500%
<b>SAN JUAN</b>		
Aztec	16-218	8.0000%
Bloomfield	16-312	7.9375%
Farmington	16-121	7.6250%
Kirtland	16-323	6.4375%
Valley Water and Sanitation District	16-321	6.8125%
Valley Water and Sanitation District (Town of Kirtland) <sup>b</sup>	16-322	6.6875%
Remainder of County	16-016	6.5625%
<b>SAN MIGUEL</b>		
Las Vegas	12-122	8.3958%
Mosquero (San Miguel)	12-418	7.3958%
Pecos	12-313	7.7708%
Remainder of County	12-012	6.8333%
<b>SANTA FE</b>		
Edgewood	01-320	8.0000%
Espanola (Santa Fe)	01-226	8.9375%
Espanola/Santa Clara Grant (1) <sup>a</sup>	01-903	8.9375%
Espanola/Santa Clara Grant (2) <sup>a</sup>	01-904	8.9375%
Kewa Pueblo (1)	01-973	7.0000%
Kewa Pueblo (2)	01-974	7.0000%
Nambe Pueblo (1)	01-951	7.0000%
Nambe Pueblo (2)	01-952	7.0000%
Pojoaque Pueblo (1)	01-961	7.0000%
Pojoaque Pueblo (2)	01-962	7.0000%
Pueblo de Cochiti (1)	01-971	7.0000%
Pueblo de Cochiti (2)	01-972	7.0000%
Pueblo de San Ildefonso (1)	01-975	7.0000%
Pueblo de San Ildefonso (2)	01-976	7.0000%
Santa Clara Pueblo (1)	01-901	7.0000%
Santa Clara Pueblo (2)	01-902	7.0000%
Santa Fe (city)	01-123	8.3125%
Santa Fe Indian School/Nineteen Pueblos of NM (1) <sup>a,c</sup>	01-907	8.3125%
Santa Fe Indian School/Nineteen Pueblos of NM (2) <sup>a,c</sup>	01-908	8.3125%
Pueblo of Tesuque (1)	01-953	7.0000%
Pueblo of Tesuque (2)	01-954	7.0000%
Remainder of County	01-001	7.0000%
<b>SIERRA</b>		
Elephant Butte	21-319	8.1875%
Truth or Consequences	21-124	8.5000%
Truth or Consequences Airport	21-164	6.9375%
Williamsburg	21-220	8.1875%
Remainder of County	21-021	6.9375%
<b>SOCORRO</b>		
Magdalena	25-221	6.9375%
Socorro (city)	25-125	7.0625%
Socorro Industrial Park	25-162	6.0000%
Remainder of County	25-025	6.0000%

STATE GROSS RECEIPTS TAX RATE = 5.125%  
 COMPENSATING TAX RATE ON PROPERTY = 5.125%

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<b>TAOS</b>		
El Prado Water and Sanitation District	20-415	7.3750%
El Prado Water and Sanitation District <sup>b</sup>	20-425	8.4375%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.3750%
El Valle de Los Ranchos Water & Sanitation District <sup>b</sup>	20-429	8.4375%
Picuris Pueblo (1)	20-917	7.1250%
Picuris Pueblo (2)	20-918	7.1250%
Questa	20-222	8.1875%
Questa Airport	20-160	7.1250%
Red River	20-317	8.4375%
Taos (city)	20-126	8.1875%
Taos Airport	20-163	7.1250%
Taos Pueblo (1)	20-913	7.1250%
Taos Pueblo (2)	20-914	7.1250%
Taos/Taos Pueblo (1) <sup>a</sup>	20-915	8.1875%
Taos/Taos Pueblo (2) <sup>a</sup>	20-916	8.1875%
Taos Ski Valley	20-414	8.6875%
Taos Ski Valley TIDD	20-430	8.6875%
Remainder of County	20-020	7.1250%
<b>TORRANCE</b>		
Encino	22-410	7.3125%
Estancia	22-503	7.8125%
Moriarty	22-223	7.6875%
Mountainair	22-127	7.9375%
Willard	22-314	7.5625%
Remainder of County	22-022	6.7500%
<b>UNION</b>		
Clayton	18-128	7.8750%
Des Moines	18-224	7.7500%
Folsom	18-411	7.5000%
Grenville	18-315	7.5000%
Remainder of County	18-018	6.0625%
<b>VALENCIA</b>		
Belen	14-129	8.3125%
Bosque Farms	14-505	8.1875%
Laguna Pueblo (2)	14-902	6.8750%
Los Lunas	14-316	8.3125%
Peralta	14-412	7.9375%
Rio Communities	14-037	7.4375%
Remainder of County	14-014	6.8750%

**SPECIAL TAX RATES & 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) - 5.125%	77-777
Out-of-State Business (All Other) - 5.125%	88-888

**CERTAIN GROSS RECEIPTS TAX DEDUCTIONS & REPORTING LOCATIONS**

	Location Code
Uranium Hexafluoride Deduction (7-9-90)	D0-001
Manufactured Product Ingredient Deduction (7-9-46A)	D0-002
Manufacturing Consumables Deduction (7-9-46B)	D0-003
Electricity Conversion Deduction (7-9-103.1)	D0-004
Electricity Exchange Deduction (7-9-103.2)	D0-005
Sales of Agricultural Implement, Vehicle & Aircraft Deduction (7-9-62A)	D0-006
Aircraft, Flight Support & Training Deduction (7-9-62B)	D0-007
Sales of Aircraft Parts & Maintenance for Aircraft & Parts Ded. (7-9-62C)	D0-008
Commercial or Military Aircraft Sales & Services Deduction (7-9-62.1)	D0-009
Health Care Services to Medicare Beneficiaries Deduction (7-9-77.1A)	D0-010
Third-Party Admin. for TRICARE Health Care Service Ded. (7-9-77.1B)	D0-011
Health Care Services to Indian Health Service Beneficiaries (7-9-77.1C)	D0-012
Clinical Laboratory Health Care Service Deduction (7-9-77.1D)	D0-013
Home Health Agency Health Care Service Deduction (7-9-77.1E)	D0-014
Dialysis Facility Deduction (7-9-77.1F)	D0-015
Durable Medical Equipment & Supplies Deduction (7-9-73.3)	D0-016
Military Transformation Acquisition Program Deduction (7-9-94)	D0-017
Sales to Department of Defense-Directed Energy & Satellites (7-9-115)	D0-018
Trade-Support Company Sales in Border Zone Deduction (7-9-56.3)	D0-019

**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> Property owned by the 19 Pueblos of NM.
- <sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.
- \* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.