

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE			Effective January 1, 2023 through June 30, 2023		
Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
<b>BERNALILLO</b>			<b>CURRY - continued</b>		
Albuquerque	02-100	7.7500%	Clovis Airport	05-154	6.0000%
Edgewood (Bernalillo)	02-334	7.7500%	Grady	05-203	6.8125%
19 Pueblos District (AISD Property) (1) <sup>a,c</sup>	02-905	7.7500%	Melrose	05-402	7.6250%
19 Pueblos District (AISD Property) (2) <sup>a,c</sup>	02-906	7.7500%	Texico	05-302	7.4375%
Isleta Pueblo (1)	02-221	0.0000%	Remainder of County	05-005	6.0000%
Isleta Pueblo (2) <sup>a</sup> use location code 02-002		6.3125%	<b>DE BACA</b>		
Laguna Pueblo (1)	02-950	6.3125%	Fort Sumner	27-104	7.9375%
Laguna Pueblo (2)	02-952	6.3125%	Remainder of County	27-027	6.6250%
Los Ranchos de Albuquerque	02-200	7.3125%	<b>DONA ANA</b>		
Lower Petroglyphs TID District	02-420	7.7500%	Anthony <sup>a</sup> use location code 07-517	07-507	8.2500%
Mesa Del Sol TID District 1	02-606	7.7500%	Anthony (Water & Sanitation District) Municipality b	07-517	8.5000%
Rio Rancho (Bernalillo)	02-647	8.0000%	Co Remainder (Water & Sanitation District)	07-527	6.8750%
Sandia Pueblo (1)	02-901	6.3125%	Downtown TIDD - Las Cruces	07-132	8.1875%
Sandia Pueblo (2)	02-902	6.3125%	Hatch	07-204	7.6875%
State Fairgrounds	02-555	6.3125%	Las Cruces	07-105	8.1875%
South Campus TID District	02-430	7.7500%	Mesilla	07-303	8.0625%
Santolina TID District 1	02-621	6.3125%	Sunland Park	07-416	8.3125%
Santolina TID District 2	02-622	6.3125%	Remainder of County	07-007	6.6250%
Santolina TID District 3	02-623	6.3125%	<b>EDDY</b>		
Santolina TID District 4	02-624	6.3125%	Artesia	03-205	7.7708%
Santolina TID District 5	02-625	6.3125%	Carlsbad	03-106	7.5208%
Santolina TID District 6	02-626	6.3125%	Hope	03-304	6.7083%
Santolina TID District 7	02-627	6.3125%	Loving	03-403	7.5083%
Santolina TID District 8	02-628	6.3125%	Remainder of County	03-003	5.8333%
Santolina TID District 9	02-629	6.3125%	<b>GRANT</b>		
Santolina TID District 10	02-630	6.3125%	Bayard	08-206	7.7500%
Santolina TID District 11	02-631	6.3125%	Hurley	08-404	7.5000%
Santolina TID District 12	02-632	6.3125%	Santa Clara	08-305	7.5000%
Santolina TID District 13	02-633	6.3125%	Silver City	08-107	8.2375%
Santolina TID District 14	02-634	6.3125%	Remainder of County	08-008	6.4375%
Santolina TID District 15	02-635	6.3125%	<b>GUADALUPE</b>		
Santolina TID District 16	02-636	6.3125%	Santa Rosa	24-108	8.3750%
Santolina TID District 17	02-637	6.3125%	Vaughn	24-207	8.4875%
Santolina TID District 18	02-638	6.3125%	Remainder of County	24-024	6.3125%
Santolina TID District 19	02-639	6.3125%	<b>HARDING</b>		
Santolina TID District 20	02-640	6.3125%	Mosquero (Harding)	31-208	6.8125%
Upper Petroglyphs TID District 1	02-607	6.3125%	Roy	31-109	7.1875%
Upper Petroglyphs TID District 2	02-608	6.3125%	Remainder of County	31-031	6.0000%
Upper Petroglyphs TID District 3	02-609	6.3125%	<b>HIDALGO</b>		
Upper Petroglyphs TID District 4	02-610	6.3125%	Lordsburg	23-110	7.6250%
Upper Petroglyphs TID District 5	02-611	6.3125%	Virden	23-209	6.5625%
Upper Petroglyphs TID District 6	02-612	6.3125%	Remainder of County	23-023	6.0625%
Upper Petroglyphs TID District 7	02-613	6.3125%	<b>LEA</b>		
Upper Petroglyphs TID District 8	02-614	6.3125%	Eunice	06-210	7.1875%
Upper Petroglyphs TID District 9	02-615	6.3125%	Hobbs	06-111	6.6875%
Village of Tijeras	02-318	7.7500%	Jal	06-306	7.3125%
Winrock Town Center TID District 1	02-035	7.7500%	Lovington	06-405	7.1250%
Winrock Town Center TID District 2	02-036	7.7500%	Lovington Industrial Park	06-158	5.3750%
Remainder of County	02-002	6.3125%	Tatum	06-500	6.6875%
<b>CATRON</b>			Remainder of County	06-006	5.3750%
Pueblo of Acoma (1)	28-923	6.1875%	<b>LINCOLN</b>		
Pueblo of Acoma (2)	28-924	6.1875%	Bonito Lake - Alamogordo <sup>d</sup>	26-508	5.3750%
Reserve	28-130	7.8750%	Capitan	26-211	6.6875%
Remainder of County	28-028	6.1875%	Carrizozo	26-307	7.3000%
<b>CHAVES</b>			Corona	26-406	6.8125%
Dexter	04-201	7.2708%	Ruidoso	26-112	8.3125%
Hagerman	04-300	7.4583%	Ruidoso Downs	26-501	7.3125%
Lake Arthur*	04-400	7.4583%	Remainder of County	26-026	5.3750%
Roswell	04-101	7.7083%	<b>LOS ALAMOS</b>		
Remainder of County	04-004	6.3958%	City and County	32-032	7.1875%
<b>CIBOLA</b>			<b>LUNA</b>		
Grants	33-227	8.0000%	Columbus	19-212	7.8125%
Milan	33-131	7.8750%	Deming*	19-113	8.3750%
Laguna Pueblo (1)	33-900	6.6875%	Remainder of County	19-019	6.7500%
Laguna Pueblo (2)	33-902	6.6875%	<b>McKINLEY</b>		
Pueblo of Acoma (1)	33-909	6.6875%	Gallup	13-114	8.1875%
Pueblo of Acoma (2)	33-910	6.6875%	Pueblo of Zuni (1)	13-901	6.6250%
Pueblo of Zuni (1)	33-911	6.6875%	Pueblo of Zuni (2)	13-902	6.6250%
Pueblo of Zuni (2)	33-912	6.6875%	Remainder of County	13-013	6.6250%
Remainder of County	33-033	6.6875%	<b>MORA</b>		
<b>COLFAX</b>			Wagon Mound	30-115	7.6458%
Angel Fire	09-600	7.6458%	Remainder of County	30-030	6.6458%
Cimarron	09-401	8.0208%	<b>OTERO</b>		
Eagle Nest	09-509	7.7583%	Alamogordo	15-116	8.0000%
Maxwell	09-202	6.7083%	Alamogordo Land <sup>d</sup>	15-322	6.1875%
Raton	09-102	8.3833%	Cloudcroft	15-213	7.6250%
Raton Municipal Airport	09-152	5.9583%	Tularosa	15-308	7.6250%
Surgarite Canyon - Raton	09-172	5.9583%	Remainder of County	15-015	6.1875%
Springer	09-301	7.6458%	<b>QUAY</b>		
Springer (Water & Sanitation Facility)	09-321	5.9583%	House	10-407	7.8750%
Remainder of County	09-009	5.9583%	Logan	10-309	8.2500%
<b>CURRY</b>			San Jon	10-214	8.2500%
Clovis	05-103	8.0625%			

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<b>Quay - Continued</b>			<b>SANTA FE - Continued</b>		
Tucumcari	10-117	8.2500%	Santa Fe (city)	01-123	8.3125%
Remainder of County	10-010	6.5625%	Santa Fe Indian School/Nineteen Pueblos of NM (1) <sup>a,c</sup>	01-907	8.3125%
<b>RIO ARRIBA</b>			Santa Fe Indian School/Nineteen Pueblos of NM (2) <sup>a,c</sup>	01-908	8.3125%
Chama	17-118	8.4375%	Pueblo of Tesuque (1)	01-953	7.0000%
Espanola (Rio Arriba)	17-215	8.8125%	Pueblo of Tesuque (2)	01-954	7.0000%
Espanola/Ohkay Owingeh Pueblo (1) <sup>a</sup>	17-943	8.8125%	Remainder of County	01-001	7.0000%
Espanola/Ohkay Owingeh Pueblo (2) <sup>a</sup>	17-944	8.8125%	<b>SIERRA</b>		
Espanola/Santa Clara Grant (1) <sup>a</sup>	17-903	8.8125%	Elephant Butte	21-319	8.0625%
Espanola/Santa Clara Grant (2) <sup>a</sup>	17-904	8.8125%	Truth or Consequences*	21-124	8.5000%
Jicarilla Apache Nation (1)	17-931	6.7500%	Truth or Consequences Airport	21-164	6.8125%
Jicarilla Apache Nation (2)	17-932	6.7500%	Williamsburg	21-220	8.0625%
Ohkay Owingeh Pueblo (1)	17-941	6.7500%	Remainder of County	21-021	6.8125%
Ohkay Owingeh Pueblo (2)	17-942	6.7500%	<b>SOCORRO</b>		
Pueblo de San Ildefonso (1)	17-975	6.7500%	Magdalena	25-221	7.3125%
Pueblo de San Ildefonso (2)	17-976	6.7500%	Isleta Pueblo (1)	25-321	0.0000%
Santa Clara Pueblo (1)	17-901	6.7500%	Isleta Pueblo (2) <sup>a</sup> use location code 25-025		6.3750%
Santa Clara Pueblo (2)	17-902	6.7500%	Pueblo of Acoma (1)	25-933	6.3750%
Remainder of County	17-017	6.7500%	Pueblo of Acoma (2)	25-934	6.3750%
<b>ROOSEVELT</b>			Socorro (city)	25-125	7.6875%
Causey	11-408	7.0000%	Socorro Industrial Park	25-162	6.3750%
Dora	11-310	7.2500%	Remainder of County	25-025	6.3750%
Elida	11-216	7.8750%	<b>TAOS*</b>		
Floyd	11-502	7.0000%	El Prado Water and Sanitation District*	20-415	7.1250%
Portales	11-119	8.0625%	El Prado Water and Sanitation District <sup>b</sup>	20-425	8.3125%
Remainder of County	11-011	6.5000%	El Valle de Los Ranchos Water & Sanitation District*	20-419	7.1250%
<b>SANDOVAL</b>			El Valle de Los Ranchos Water & Sanitation District <sup>b</sup>	20-429	8.3125%
Bernalillo (City)	29-120	7.0625%	Picuris Pueblo (1)*	20-917	6.8750%
Corrales	29-504	7.6875%	Picuris Pueblo (2)*	20-918	6.8750%
Cuba	29-311	8.1875%	Questa*	20-222	7.9375%
Edgewood (Sandoval)	29-335	7.0625%	Questa Airport*	20-160	8.8750%
Jemez Springs	29-217	7.3125%	Red River*	20-317	8.8000%
Jemez Pueblo (1)	29-941	6.2500%	Taos (city)*	20-126	8.0625%
Jemez Pueblo (2)	29-942	6.2500%	Taos Airport*	20-163	6.8750%
Jicarilla Apache Nation (1)	29-931	6.2500%	Taos Pueblo (1)*	20-913	6.8750%
Jicarilla Apache Nation (2)	29-932	6.2500%	Taos Pueblo (2)*	20-914	6.8750%
Laguna Pueblo (1)	29-921	6.2500%	Taos/Taos Pueblo (1) <sup>a</sup>	20-915	8.0625%
Laguna Pueblo (2)	29-922	6.2500%	Taos/Taos Pueblo (2) <sup>a</sup>	20-916	8.0625%
Los Diamantes TIDD	29-530	7.5625%	Taos Ski Valley	20-414	8.8125%
Pueblo de Cochiti (1)	29-971	6.2500%	Taos Ski Valley TIDD*	20-430	8.8125%
Pueblo de Cochiti (2)	29-972	6.2500%	Remainder of County*	20-020	6.8750%
Rio Rancho (Sandoval)	29-524	7.5625%	<b>TORRANCE</b>		
Pueblo de San Ildefonso (1)	29-975	6.2500%	Encino	22-410	7.1875%
Pueblo de San Ildefonso (2)	29-976	6.2500%	Estancia	22-503	8.0625%
San Ysidro	29-409	6.7500%	Moriarty	22-223	8.0625%
Sandia Pueblo (1)	29-911	6.2500%	Mountainair	22-127	7.8125%
Sandia Pueblo (2)	29-912	6.2500%	Isleta Pueblo (1)	22-221	0.0000%
Santa Ana Pueblo (1)	29-951	6.2500%	Isleta Pueblo (2) <sup>a</sup> use location code 22-022		6.6250%
Santa Ana Pueblo (2)	29-952	6.2500%	Willard	22-314	7.4375%
Stonewate Communities TIDD	29-038	7.5625%	Remainder of County	22-022	6.6250%
Kewa Pueblo (1)	29-973	6.2500%	<b>UNION</b>		
Kewa Pueblo (2)	29-974	6.2500%	Clayton	18-128	8.0000%
Village at Rio Rancho TIDD	29-525	7.5625%	Des Moines	18-224	7.6250%
Zia Pueblo (1)	29-981	6.2500%	Folsom	18-411	7.3750%
Zia Pueblo (2)	29-982	6.2500%	Grenville	18-315	7.3750%
Remainder of County	29-029	6.2500%	Remainder of County	18-018	5.9375%
<b>SAN JUAN</b>			<b>VALENCIA</b>		
Aztec	16-218	8.3125%	Belen	14-129	8.1875%
Bloomfield	16-312	8.2500%	Bosque Farms	14-505	8.4250%
Farmington	16-121	8.3125%	Isleta Pueblo (1)	14-221	0.0000%
Kirtland*	16-323	6.9375%	Isleta Pueblo (2) <sup>a</sup> use location code 14-014		6.7500%
Remainder of County	16-016	6.6250%	Laguna Pueblo (1)	14-900	6.7500%
<b>SAN MIGUEL</b>			Laguna Pueblo (2)	14-902	6.7500%
Las Vegas	12-122	8.2708%	Los Lunas	14-316	8.5500%
Mosquero (San Miguel)	12-418	7.2708%	Peralta	14-412	7.8125%
Pecos	12-313	7.6458%	Rio Communities	14-037	7.8125%
Remainder of County	12-012	6.7083%	Remainder of County	14-014	6.7500%
<b>SANTA FE</b>			<b>STATE GROSS RECEIPTS TAX RATE = 5.0000%</b>		
Edgewood (Santa Fe)	01-320	8.0625%			<b>Location Code</b>
Espanola (Santa Fe)	01-226	8.9375%	<b>SPECIAL TAX RATES &amp; REPORTING LOCATIONS</b>		
Espanola/Santa Clara Grant (1) <sup>a</sup>	01-903	8.9375%	Out-of-State Business (R&D Services) - 5.0000%		77-777
Espanola/Santa Clara Grant (2) <sup>a</sup>	01-904	8.9375%	Out-of-State Business (All Other) - 5.0000%		88-888
Kewa Pueblo (1)	01-973	7.0000%	<b>NOTE KEY</b>		
Kewa Pueblo (2)	01-974	7.0000%	(1) Sales to tribal entities or members		
Nambe Pueblo (1)	01-951	7.0000%	(2) Sales to tribal non-members by tribal non-members		
Nambe Pueblo (2)	01-952	7.0000%	<sup>a</sup> Businesses located on Pueblo land within the city limits.		
Pojoaque Pueblo (1)	01-960	7.0000%	<sup>b</sup> Businesses located within the water district and the city limits.		
Pojoaque Pueblo (2)	01-962	7.0000%	<sup>c</sup> Property owned by the 19 Pueblos of NM.		
Pueblo de Cochiti (1)	01-971	7.0000%	<sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.		
Pueblo de Cochiti (2)	01-972	7.0000%	<sup>e</sup> Indicates overlapping location code		
Pueblo de San Ildefonso (1)	01-975	7.0000%	<sup>f</sup> Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.		
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%			
			<b>NOTE:</b> See the listing of Special Location Codes used to report certain gross receipts tax deductions in the GRT Form Instructions located in the current GRT Filer's Kit at <a href="http://www.taxnewmexico.gov/forms-publications.aspx">www.taxnewmexico.gov/forms-publications.aspx</a> .		