

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

Effective July 1, 2021 through December 31, 2021

Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
BERNALILLO			CURRY - Continued		
Albuquerque	02-100	7.8750%	Remainder of County	05-005	6.1250%
Edgewood (Bernalillo)	02-334	7.8750%	DE BACA*		
19 Pueblos District (AISD Property) (1) ^{a,c}	02-905	7.8750%	Fort Sumner*	27-104	8.0625%
19 Pueblos District (AISD Property) (2) ^{a,c}	02-906	7.8750%	Remainder of County*	27-027	6.7500%
Laguna Pueblo (2)	02-952	6.4375%	DONA ANA		
Los Ranchos de Albuquerque	02-200	7.4375%	Anthony	07-507	8.3750%
Lower Petroglyphs TID District	02-420	7.8750%	Anthony (Water & Sanitation District) Municipality b	07-517	8.6250%
Mesa Del Sol TID District 1	02-606	7.8750%	Anthony (Water & Sanitation District) Co Remainder	07-527	7.0000%
Rio Rancho (Bernalillo)	02-647	8.1250%	Downtown TIDD - Las Cruces	07-132	8.3125%
Sandia Pueblo (1)	02-901	6.4375%	Hatch	07-204	7.8125%
Sandia Pueblo (2)	02-902	6.4375%	Las Cruces	07-105	8.3125%
State Fairgrounds	02-555	6.4375%	Mesilla	07-303	8.1875%
Santolina TID District 1	02-621	6.4375%	Sunland Park	07-416	8.4375%
Santolina TID District 2	02-622	6.4375%	Remainder of County	07-007	6.7500%
Santolina TID District 3	02-623	6.4375%	EDDY		
Santolina TID District 4	02-624	6.4375%	Artesia	03-205	7.8958%
Santolina TID District 5	02-625	6.4375%	Carlsbad	03-106	7.6458%
Santolina TID District 6	02-626	6.4375%	Hope	03-304	6.8333%
Santolina TID District 7	02-627	6.4375%	Loving	03-403	7.0208%
Santolina TID District 8	02-628	6.4375%	Remainder of County	03-003	5.9583%
Santolina TID District 9	02-629	6.4375%	GRANT		
Santolina TID District 10	02-630	6.4375%	Bayard	08-206	7.8750%
Santolina TID District 11	02-631	6.4375%	Hurley	08-404	7.6250%
Santolina TID District 12	02-632	6.4375%	Santa Clara	08-305	7.6250%
Santolina TID District 13	02-633	6.4375%	Silver City	08-107	8.0000%
Santolina TID District 14	02-634	6.4375%	Remainder of County	08-008	6.5625%
Santolina TID District 15	02-635	6.4375%	GUADALUPE		
Santolina TID District 16	02-636	6.4375%	Santa Rosa	24-108	8.5000%
Santolina TID District 17	02-637	6.4375%	Vaughn	24-207	8.2500%
Santolina TID District 18	02-638	6.4375%	Remainder of County	24-024	6.4375%
Santolina TID District 19	02-639	6.4375%	HARDING		
Santolina TID District 20	02-640	6.4375%	Mosquero (Harding)	31-208	6.9375%
Upper Petroglyphs TID District 1	02-607	6.4375%	Roy	31-109	7.3125%
Upper Petroglyphs TID District 2	02-608	6.4375%	Remainder of County	31-031	6.1250%
Upper Petroglyphs TID District 3	02-609	6.4375%	HIDALGO		
Upper Petroglyphs TID District 4	02-610	6.4375%	Lordsburg	23-110	7.7500%
Upper Petroglyphs TID District 5	02-611	6.4375%	Virden	23-209	6.6875%
Upper Petroglyphs TID District 6	02-612	6.4375%	Remainder of County	23-023	6.1875%
Upper Petroglyphs TID District 7	02-613	6.4375%	LEA		
Upper Petroglyphs TID District 8	02-614	6.4375%	Eunice	06-210	7.3125%
Upper Petroglyphs TID District 9	02-615	6.4375%	Hobbs	06-111	6.8125%
Village of Tijeras	02-318	7.8750%	Jal	06-306	7.4375%
Winrock Town Center TID District 1	02-035	7.8750%	Lovington	06-405	7.2500%
Winrock Town Center TID District 2	02-036	7.8750%	Lovington Industrial Park	06-158	5.5000%
Remainder of County	02-002	6.4375%	Tatum	06-500	6.8125%
CATRON*			Remainder of County	06-006	5.5000%
Pueblo of Acoma (1)*	28-923	6.3125%	LINCOLN		
Pueblo of Acoma (2)*	28-924	6.3125%	Bonito Lake - Alamogordo ^d	26-508	5.5000%
Reserve*	28-130	8.0000%	Capitan	26-211	6.8125%
Remainder of County*	28-028	6.3125%	Carrizozo*	26-307	7.4250%
CHAVES			Corona	26-406	6.9375%
Dexter	04-201	7.3958%	Ruidoso	26-112	8.4375%
Hagerman	04-300	7.5833%	Ruidoso Downs	26-501	7.4375%
Lake Arthur	04-400	6.8958%	Remainder of County	26-026	5.5000%
Roswell	04-101	7.8333%	LOS ALAMOS		
Remainder of County	04-004	6.5208%	City and County	32-032	7.3125%
CIBOLA			LUNA		
Grants	33-227	8.1250%	Columbus	19-212	7.9375%
Milan	33-131	8.0000%	Deming	19-113	8.2500%
Laguna Pueblo (2)	33-902	6.8125%	Remainder of County	19-019	6.8750%
Pueblo of Acoma (1)	33-909	6.8125%	McKINLEY		
Pueblo of Acoma (2)	33-910	6.8125%	Gallup	13-114	8.3125%
Pueblo of Zuni (1)	33-911	6.8125%	Pueblo of Zuni (1)	13-901	6.7500%
Pueblo of Zuni (2)	33-912	6.8125%	Pueblo of Zuni (2)	13-902	6.7500%
Remainder of County	33-033	6.8125%	Remainder of County	13-013	6.7500%
COLFAX			MORA		
Angel Fire	09-600	7.7708%	Wagon Mound	30-115	7.7708%
Cimarron	09-401	8.1458%	Remainder of County	30-030	6.7708%
Eagle Nest	09-509	7.8833%	OTERO		
Maxwell	09-202	6.8333%	Alamogordo	15-116	8.1250%
Raton	09-102	8.5083%	Alamogordo Land ^d	15-322	6.3125%
Raton Municipal Airport	09-152	6.0833%	Cloudcroft	15-213	7.7500%
Surgarite Canyon - Raton	09-172	6.0833%	Tularosa	15-308	7.7500%
Springer	09-301	7.7708%	Remainder of County	15-015	6.3125%
Remainder of County	09-009	6.0833%	QUAY		
CURRY			House	10-407	8.0000%
Clovis	05-103	8.1875%	Logan	10-309	8.3750%
Clovis Airport	05-154	6.1250%	San Jon	10-214	8.3750%
Grady	05-203	6.9375%	Tucumcari	10-117	8.3750%
Melrose	05-402	7.7500%	Remainder of County	10-010	6.6875%
Texico	05-302	7.5625%			

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RIO ARRIBA		
Chama	17-118	8.5625%
Espanola (Rio Arriba)	17-215	8.9375%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.9375%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.9375%
Espanola/Santa Clara Grant (1) ^a	17-903	8.9375%
Espanola/Santa Clara Grant (2) ^a	17-904	8.9375%
Jicarilla Apache Nation (1)	17-931	6.8750%
Jicarilla Apache Nation (2)	17-932	6.8750%
Ohkay Owingeh Pueblo (1)	17-941	6.8750%
Ohkay Owingeh Pueblo (2)	17-942	6.8750%
Pueblo de San Ildefonso (1)	17-975	6.8750%
Pueblo de San Ildefonso (2)	17-976	6.8750%
Santa Clara Pueblo (1)	17-901	6.8750%
Santa Clara Pueblo (2)	17-902	6.8750%
Remainder of County	17-017	6.8750%
ROOSEVELT		
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%
SANDOVAL		
Bernalillo (City)	29-120	7.1875%
Corrales	29-504	7.8125%
Cuba	29-311	8.3125%
Edgewood (Sandoval)	29-335	7.1875%
Jemez Springs	29-217	7.4375%
Jemez Pueblo (1)*	29-941	6.3750%
Jemez Pueblo (2)*	29-942	6.3750%
Jicarilla Apache Nation (1)	29-931	6.3750%
Jicarilla Apache Nation (2)	29-932	6.3750%
Laguna Pueblo (2)	29-922	6.3750%
Los Diamantes TIDD	29-530	7.6875%
Pueblo de Cochiti (1)	29-971	6.3750%
Pueblo de Cochiti (2)	29-972	6.3750%
Rio Rancho (Sandoval)	29-524	7.6875%
Pueblo de San Ildefonso (1)	29-975	6.3750%
Pueblo de San Ildefonso (2)	29-976	6.3750%
San Ysidro	29-409	6.8750%
Sandia Pueblo (1)	29-911	6.3750%
Sandia Pueblo (2)	29-912	6.3750%
Santa Ana Pueblo (1)	29-951	6.3750%
Santa Ana Pueblo (2)	29-952	6.3750%
Stonegate Communities TIDD	29-038	7.6875%
Kewa Pueblo (1)	29-973	6.3750%
Kewa Pueblo (2)	29-974	6.3750%
Village at Rio Rancho TIDD	29-525	7.6875%
Remainder of County	29-029	6.3750%
SAN JUAN		
Aztec	16-218	8.3750%
Bloomfield	16-312	8.3125%
Farmington	16-121	8.3750%
Kirtland	16-323	6.7500%
Valley Water and Sanitation District	16-321	6.9375%
Valley Water and Sanitation District (Town of Kirtland) ^b	16-322	7.0000%
Remainder of County	16-016	6.6875%
SAN MIGUEL		
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%
SANTA FE		
Edgewood (Santa Fe)	01-320	8.1875%
Espanola (Santa Fe)	01-226	9.0625%
Espanola/Santa Clara Grant (1) ^a	01-903	9.0625%
Espanola/Santa Clara Grant (2) ^a	01-904	9.0625%
Kewa Pueblo (1)	01-973	7.1250%
Kewa Pueblo (2)	01-974	7.1250%
Nambe Pueblo (1)	01-951	7.1250%
Nambe Pueblo (2)	01-952	7.1250%
Pojoaque Pueblo (2)	01-962	7.1250%
Pueblo de Cochiti (1)	01-971	7.1250%
Pueblo de Cochiti (2)	01-972	7.1250%
Pueblo de San Ildefonso (1)	01-975	7.1250%
Pueblo de San Ildefonso (2)	01-976	7.1250%
Santa Clara Pueblo (1)	01-901	7.1250%
Santa Clara Pueblo (2)	01-902	7.1250%
Santa Fe (city)	01-123	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (1) ^{a,c}	01-907	8.4375%

Municipality or County	Location Code	Rate
SANTA FE - Continued		
Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,c}	01-908	8.4375%
Pueblo of Tesuque (1)	01-953	7.1250%
Pueblo of Tesuque (2)	01-954	7.1250%
Remainder of County	01-001	7.1250%
SIERRA		
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%
SOCORRO		
Magdalena	25-221	7.4375%
Pueblo of Acoma (1)	25-933	6.5000%
Pueblo of Acoma (2)	25-934	6.5000%
Socorro (city)	25-125	7.8125%
Socorro Industrial Park	25-162	6.5000%
Remainder of County	25-025	6.5000%
TAOS		
El Prado Water and Sanitation District	20-415	7.7500%
El Prado Water and Sanitation District ^b	20-425	8.9375%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.7500%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.9375%
Picuris Pueblo (1)	20-917	7.5000%
Picuris Pueblo (2)	20-918	7.5000%
Questa	20-222	8.5625%
Questa Airport	20-160	7.5000%
Red River	20-317	8.8125%
Taos (city)	20-126	8.6875%
Taos Airport	20-163	7.5000%
Taos Pueblo (1)	20-913	7.5000%
Taos Pueblo (2)	20-914	7.5000%
Taos/Taos Pueblo (1) ^a	20-915	8.6875%
Taos/Taos Pueblo (2) ^a	20-916	8.6875%
Taos Ski Valley	20-414	9.4375%
Taos Ski Valley TIDD	20-430	9.4375%
Remainder of County	20-020	7.5000%
TORRANCE		
Encino	22-410	7.3125%
Estancia	22-503	8.1875%
Moriarty	22-223	7.6875%
Mountainair	22-127	7.9375%
Willard	22-314	7.5625%
Remainder of County	22-022	6.7500%
UNION		
Clayton	18-128	8.1250%
Des Moines	18-224	7.7500%
Folsom	18-411	7.5000%
Grenville	18-315	7.5000%
Remainder of County	18-018	6.0625%
VALENCIA		
Belen	14-129	8.3125%
Bosque Farms	14-505	8.5500%
Laguna Pueblo (2)	14-902	6.8750%
Los Lunas	14-316	8.6750%
Peralta	14-412	7.9375%
Rio Communities *	14-037	7.9375%
Remainder of County	14-014	6.8750%

STATE GROSS RECEIPTS TAX RATE = 5.125%

SPECIAL TAX RATES & REPORTING LOCATIONS

Location Code

Out-of-State Business (R&D Services) - 5.125%	77-777
Out-of-State Business (All Other) - 5.125%	88-888

NOTE KEY

- (1) Sales to tribal entities or members
- (2) Sales to tribal non-members by tribal non-members
- ^a Businesses located on Pueblo land within the city limits.
- ^b Businesses located within the water district and the city limits.
- ^c Property owned by the 19 Pueblos of NM.
- ^d 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.
- NOTE:** 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 www.taxnewmexico.gov/forms-publications.aspx.