

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2018 through June 30, 2018

Municipality or County	Location Code	Rate
ROARRIBA		
Chama ^a	17-118	8.6625%
Espanola (Rio Arriba) ^a	17-216	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) ^a	17-931	6.8750%
Jicarilla Apache Nation (2) ^a	17-932	6.8750%
Ohkay Owingeh Pueblo (1) ^a	17-941	6.8750%
Ohkay Owingeh Pueblo (2) ^a	17-942	6.8750%
Pueblo de San Ildefonso (1) ^a	17-975	6.8750%
Pueblo de San Ildefonso (2) ^a	17-976	6.8750%
Santa Clara Pueblo (1) ^a	17-901	6.8750%
Santa Clara Pueblo (2) ^a	17-902	6.8750%
Remainder of County ^a	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	7.0625%
Corrales	29-504	7.5625%
Cuba	29-311	8.1875%
Edgewood (Sandoval)	29-336	7.0625%
Jansz 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)	29-624	7.4375%
Pueblo de San Ildefonso (1)	29-975	6.2500%
Pueblo de San Ildefonso (2)	29-976	6.2500%
San Yeicho	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%
Strongsville Communities TIDD	29-038	7.4375%
Keava Pueblo (1)	29-973	6.2500%
Keava Pueblo (2)	29-974	6.2500%
Village at Rio Rancho TIDD	29-525	7.4375%
Remainder of County	29-029	6.2500%
SAN JUAN		
Aztec	16-218	8.0000%
Bloomfield	16-312	8.1875%
Farrington	16-121	7.6250%
Kirtland ^a	16-323	6.6250%
Valley Water and Sanitation District	16-321	6.8125%
Valley Water and Sanitation District (Town of Kirtland) ^b	16-322	6.8750%
Remainder of County	16-016	6.6625%
SAN MIGUEL		
Las Vegas	12-122	8.3958%
Moquero (San Miguel)	12-418	7.3958%
Pecos	12-313	7.7708%
Remainder of County	12-012	6.8333%

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 Alamosa outside Alamosa 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 CRS-1 Form Instructions located in the current CRS-1 Filer's Kit at www.tanewmexico.gov/forms-publications.aspx.

Municipality or County	Location Code	Rate
SANTA FE		
Edgewood (Santa Fe) ^a	01-320	8.1875%
Espanola (Santa Fe) ^a	01-226	9.0625%
Espanola/Santa Clara Grant (1) ^a	01-903	9.0625%
Espanola/Santa Clara Grant (2) ^a	01-904	9.0625%
Keava Pueblo (1) ^a	01-973	7.1250%
Keava Pueblo (2) ^a	01-974	7.1250%
Narber Pueblo (1) ^a	01-951	7.1250%
Narber Pueblo (2) ^a	01-952	7.1250%
Pojoaque Pueblo (1) ^a	01-961	7.1250%
Pojoaque Pueblo (2) ^a	01-962	7.1250%
Pueblo de Cochiti (1) ^a	01-971	7.1250%
Pueblo de Cochiti (2) ^a	01-972	7.1250%
Pueblo de San Ildefonso (1) ^a	01-975	7.1250%
Pueblo de San Ildefonso (2) ^a	01-976	7.1250%
Santa Clara Pueblo (1) ^a	01-901	7.1250%
Santa Clara Pueblo (2) ^a	01-902	7.1250%
Santa Fe (city) ^a	01-123	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (1) ^{a,c}	01-907	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,c}	01-908	8.4375%
Pueblo of Tesuque (1) ^a	01-953	7.1250%
Pueblo of Tesuque (2) ^a	01-954	7.1250%
Remainder of County ^a	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 ^a	25-221	7.3125%
Pueblo of Acoma (1) ^a	25-933	6.3750%
Pueblo of Acoma (2) ^a	25-934	6.3750%
Socorro (city) ^a	25-125	7.4375%
Socorro Industrial Park ^a	25-162	6.3750%
Remainder of County ^a	25-025	6.3750%
TACS		
El Prado Water and Sanitation District	20-416	7.6625%
El Prado Water and Sanitation District ^b	20-425	8.7500%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.6625%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.7500%
Picuris Pueblo (1)	20-917	7.3125%
Picuris Pueblo (2)	20-918	7.3125%
Questa	20-222	8.3750%
Questa Airport	20-160	7.3125%
Red River	20-317	8.6250%
Taco (city)	20-126	8.5000%
Taco Airport	20-163	7.3125%
Taco Pueblo (1)	20-913	7.3125%
Taco Pueblo (2)	20-914	7.3125%
Taco/Taco Pueblo (1) ^a	20-915	8.5000%
Taco/Taco Pueblo (2) ^a	20-916	8.5000%
Taco SH Valley	20-414	9.2500%
Taco SH Valley TIDD	20-430	9.2500%
Remainder of County	20-020	7.3125%
TORRANCE		
Encino	22-410	7.3125%
Estancia	22-603	8.1875%
Moriarty	22-223	7.6875%
Mountainair	22-127	7.9375%
Willard	22-314	7.6625%
Remainder of County	22-022	6.7500%
UNION		
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%
VALENCIA		
Belen	14-129	8.3125%
Boque 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%

STATE GROSS RECEIPTS TAX RATE = 5.125%
 COMPENSATING TAX RATE ON PROPERTY = 5.125%
 COMPENSATING TAX RATE ON SERVICES = 5.00%