

| GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE | | | Effective January 1, 2024 through June 30, 2024 | | |
|---|---------------|---------|--|---------------|---------|
| Municipality or County | Location Code | Rate | Municipality or County | Location Code | Rate |
| BERNALILLO | | | COLFAX - Continued | | |
| Remainder of County | 02-002 | 6.1875% | Springer | 09-301 | 7.5208% |
| Albuquerque | 02-100 | 7.6250% | Springer (Water & Sanitation Facility) | 09-321 | 5.8333% |
| 19 Pueblos District (AISD Property) (1) ^{a,c} | 02-905 | 7.7500% | Surgarite Canyon - Raton | 09-172 | 5.8333% |
| 19 Pueblos District (AISD Property) (2) ^{a,c} | 02-906 | 7.7500% | CURRY | | |
| Edgewood (Bernalillo) | 02-334 | 7.6250% | Remainder of County | 05-005 | 5.8750% |
| Isleta Pueblo (1) | 02-221 | 0.0000% | Clovis | 05-103 | 7.9375% |
| Isleta Pueblo (2) ^a use location code 02-002 | | 6.1875% | Clovis Airport | 05-154 | 5.8750% |
| Laguna Pueblo (1) | 02-950 | 6.1875% | Grady | 05-203 | 6.6875% |
| Laguna Pueblo (2) | 02-952 | 6.1875% | Melrose | 05-402 | 7.5000% |
| Los Ranchos de Albuquerque | 02-200 | 7.1875% | Texico | 05-302 | 7.3125% |
| Lower Petroglyphs TID District | 02-420 | 7.6250% | DE BACA | | |
| Mesa Del Sol TID District 1 | 02-606 | 7.6250% | Remainder of County | 27-027 | 6.5000% |
| Rio Rancho (Bernalillo) | 02-647 | 7.8750% | Fort Sumner | 27-104 | 7.8125% |
| Sandia Pueblo (1) | 02-901 | 6.4375% | DONA ANA | | |
| Sandia Pueblo (2) | 02-902 | 6.4375% | Remainder of County | 07-007 | 6.5000% |
| Santolina TID District 01 | 02-621 | 6.1875% | Anthony ^a use location code 07-517 | 07-507 | 0.0000% |
| Santolina TID District 02 | 02-622 | 6.1875% | Anthony (Water & Sanitation District) Municipality b | 07-517 | 8.3750% |
| Santolina TID District 03 | 02-623 | 6.1875% | Co Remainder (Water & Sanitation District) | 07-527 | 7.9500% |
| Santolina TID District 04 | 02-624 | 6.1875% | Downtown TIDD - Las Cruces | 07-132 | 8.0625% |
| Santolina TID District 05 | 02-625 | 6.1875% | Hatch | 07-204 | 7.5625% |
| Santolina TID District 06 | 02-626 | 6.1875% | Las Cruces | 07-105 | 8.0625% |
| Santolina TID District 07 | 02-627 | 6.1875% | Mesilla | 07-303 | 7.9375% |
| Santolina TID District 08 | 02-628 | 6.1875% | Sunland Park | 07-416 | 8.1875% |
| Santolina TID District 09 | 02-629 | 6.1875% | EDDY | | |
| Santolina TID District 10 | 02-630 | 6.1875% | Remainder of County | 03-003 | 5.7083% |
| Santolina TID District 11 | 02-631 | 6.1875% | Artesia | 03-205 | 7.6458% |
| Santolina TID District 12 | 02-632 | 6.1875% | Carlsbad | 03-106 | 7.3958% |
| Santolina TID District 13 | 02-633 | 6.1875% | Hope | 03-304 | 6.5833% |
| Santolina TID District 14 | 02-634 | 6.1875% | Loving | 03-403 | 7.3833% |
| Santolina TID District 15 | 02-635 | 6.1875% | GRANT | | |
| Santolina TID District 16 | 02-636 | 6.1875% | Remainder of County | 08-008 | 6.3125% |
| Santolina TID District 17 | 02-637 | 6.1875% | Bayard | 08-206 | 7.6250% |
| Santolina TID District 18 | 02-638 | 6.1875% | Hurley | 08-404 | 7.3750% |
| Santolina TID District 19 | 02-639 | 6.1875% | Santa Clara | 08-305 | 7.3750% |
| Santolina TID District 20 | 02-640 | 6.1875% | Silver City | 08-107 | 8.1125% |
| South Campus TID District | 02-430 | 7.6250% | GUADALUPE* | | |
| State Fairgrounds | 02-555 | 6.1875% | Remainder of County* | 24-024 | 6.3125% |
| Upper Petroglyphs TID District 1 | 02-607 | 6.1875% | Santa Rosa* | 24-108 | 8.3750% |
| Upper Petroglyphs TID District 2 | 02-608 | 6.1875% | Vaughn* | 24-207 | 8.4875% |
| Upper Petroglyphs TID District 3 | 02-609 | 6.1875% | HARDING | | |
| Upper Petroglyphs TID District 4 | 02-610 | 6.1875% | Remainder of County | 31-031 | 5.8750% |
| Upper Petroglyphs TID District 5 | 02-611 | 6.1875% | Mosquero (Harding) | 31-208 | 6.6875% |
| Upper Petroglyphs TID District 6 | 02-612 | 6.1875% | Roy | 31-109 | 7.0625% |
| Upper Petroglyphs TID District 7 | 02-613 | 6.1875% | HIDALGO | | |
| Upper Petroglyphs TID District 8 | 02-614 | 6.1875% | Remainder of County | 23-023 | 5.9375% |
| Upper Petroglyphs TID District 9 | 02-615 | 6.1875% | Lordsburg | 23-110 | 7.5000% |
| Village of Tijeras | 02-318 | 8.0750% | Virden | 23-209 | 6.4375% |
| Winrock Town Center TID District 1 | 02-035 | 7.6250% | LEA | | |
| Winrock Town Center TID District 2 | 02-036 | 7.6250% | Remainder of County | 06-006 | 5.2500% |
| CATRON | | | Eunice | 06-210 | 7.0625% |
| Remainder of County | 28-028 | 6.0625% | Hobbs | 06-111 | 6.5625% |
| Pueblo of Acoma (1) | 28-923 | 8.0000% | Jal | 06-306 | 7.1875% |
| Pueblo of Acoma (2) | 28-924 | 8.0000% | Lovington | 06-405 | 7.0000% |
| Reserve | 28-130 | 7.7500% | Lovington Industrial Park | 06-158 | 5.2500% |
| CHAVES | | | Tatum | 06-500 | 6.5625% |
| Remainder of County | 04-004 | 6.2708% | STATE GROSS RECEIPTS TAX RATE = 4.875% | | |
| Dexter | 04-201 | 7.1458% | SPECIAL TAX RATES & REPORTING LOCATIONS | | |
| Hagerman | 04-300 | 7.3333% | Location Code | | |
| Lake Arthur | 04-400 | 7.3333% | Out-of-State Business (R&D Services) - 4.875% | 77-777 | |
| Roswell* | 04-101 | 7.8958% | Out-of-State Business (All Other) - 4.875% | 88-888 | |
| CIBOLA | | | NOTE KEY | | |
| Remainder of County | 33-033 | 6.5625% | (1) Sales to tribal entities or members | | |
| Grants | 33-227 | 7.8750% | (2) Sales to tribal non-members by tribal non-members | | |
| Laguna Pueblo (1) | 33-900 | 6.5625% | ^a Businesses located on Pueblo land within the city limits. | | |
| Laguna Pueblo (2) | 33-902 | 6.5625% | ^b Businesses located within the water district and the city limits. | | |
| Milan | 33-131 | 7.7500% | ^c Property owned by the 19 Pueblos of NM. | | |
| Pueblo of Acoma (1) | 33-909 | 8.0000% | ^d Land owned by Alamogordo outside Alamogordo boundaries. | | |
| Pueblo of Acoma (2) | 33-910 | 8.0000% | ^a Indicates overlapping location code | | |
| Pueblo of Zuni (1) | 33-911 | 6.5625% | * Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate. | | |
| Pueblo of Zuni (2) | 33-912 | 6.5625% | 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 https://www.tax.newmexico.gov/forms-publications/ | | |
| COLFAX | | | | | |
| Remainder of County | 09-009 | 5.8333% | | | |
| Angel Fire | 09-600 | 7.5208% | | | |
| Cimarron | 09-401 | 7.8958% | | | |
| Eagle Nest | 09-509 | 7.6333% | | | |
| Maxwell | 09-202 | 6.5833% | | | |
| Raton | 09-102 | 8.2583% | | | |
| Raton Municipal Airport | 09-152 | 5.8333% | | | |

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

Effective January 1, 2024 through June 30, 2024

| Municipality or County | Location Code | Rate |
|--|---------------|---------|
| LINCOLN | | |
| Remainder of County | 26-026 | 5.2500% |
| Bonito Lake - Alamogordo ^d | 26-508 | 5.2500% |
| Capitan | 26-211 | 6.5625% |
| Carrizozo | 26-307 | 7.2000% |
| Corona | 26-406 | 6.6875% |
| Ruidoso | 26-112 | 8.1875% |
| Ruidoso Downs | 26-501 | 7.1875% |
| LOS ALAMOS | | |
| City and County | 32-032 | 7.0625% |
| LUNA | | |
| Remainder of County | 19-019 | 6.6250% |
| Columbus | 19-212 | 8.2500% |
| Deming | 19-113 | 8.2500% |
| McKINLEY | | |
| Remainder of County | 13-013 | 6.5000% |
| Gallup | 13-114 | 8.0625% |
| Pueblo of Zuni (1) | 13-901 | 6.5000% |
| Pueblo of Zuni (2) | 13-902 | 6.5000% |
| MORA | | |
| Remainder of County | 30-030 | 6.5208% |
| Wagon Mound | 30-115 | 7.5208% |
| OTERO* | | |
| Remainder of County* | 15-015 | 6.2500% |
| Alamogordo* | 15-116 | 8.1875% |
| Alamogordo Land ^d | 15-322 | 6.2500% |
| Cloudcroft* | 15-213 | 7.8125% |
| Tularosa* | 15-308 | 7.6875% |
| QUAY | | |
| Remainder of County | 10-010 | 6.4375% |
| House | 10-407 | 7.7500% |
| Logan | 10-309 | 8.1250% |
| San Jon | 10-214 | 8.1250% |
| Tucumcari | 10-117 | 8.1250% |
| RIO ARRIBA | | |
| Remainder of County | 17-017 | 6.6250% |
| Chama | 17-118 | 8.3125% |
| Espanola (Rio Arriba) | 17-215 | 8.6875% |
| Espanola/Ohkay Owingeh Pueblo (1) ^a | 17-943 | 8.6875% |
| Espanola/Ohkay Owingeh Pueblo (2) ^a | 17-944 | 8.6875% |
| Espanola/Santa Clara Grant (1) ^a | 17-903 | 8.6875% |
| Espanola/Santa Clara Grant (2) ^a | 17-904 | 8.6875% |
| Jicarilla Apache Nation (1) | 17-931 | 6.6250% |
| Jicarilla Apache Nation (2) | 17-932 | 6.6250% |
| Ohkay Owingeh Pueblo (1) | 17-941 | 6.6250% |
| Ohkay Owingeh Pueblo (2) | 17-942 | 6.6250% |
| Pueblo de San Ildefonso (1) | 17-975 | 7.0000% |
| Pueblo de San Ildefonso (2) | 17-976 | 7.0000% |
| Santa Clara Pueblo (1) | 17-901 | 6.6250% |
| Santa Clara Pueblo (2) | 17-902 | 6.6250% |
| ROOSEVELT | | |
| Remainder of County | 11-011 | 6.3750% |
| Causey | 11-408 | 6.8750% |
| Dora | 11-310 | 7.1250% |
| Elida | 11-216 | 7.7500% |
| Floyd | 11-502 | 6.8750% |
| Portales | 11-119 | 7.9375% |
| SANDOVAL | | |
| Remainder of County | 29-029 | 6.1250% |
| Bernalillo (City) | 29-120 | 6.9375% |
| Corrales | 29-504 | 7.5625% |
| Cuba | 29-311 | 8.0625% |
| Edgewood (Sandoval) | 29-335 | 6.9375% |
| Jemez Springs | 29-217 | 7.1875% |
| Jemez Pueblo (1) | 29-941 | 6.2500% |
| Jemez Pueblo (2) | 29-942 | 6.2500% |
| Jicarilla Apache Nation (1) | 29-931 | 6.1250% |
| Jicarilla Apache Nation (2) | 29-932 | 6.1250% |
| Laguna Pueblo (1) | 29-921 | 6.1250% |
| Laguna Pueblo (2) | 29-922 | 6.1250% |
| Los Diamantes TIDD | 29-530 | 7.4375% |
| Pueblo de Cochiti (1) | 29-971 | 6.1250% |
| Pueblo de Cochiti (2) | 29-972 | 6.1250% |
| Rio Rancho (Sandoval) | 29-524 | 7.4375% |
| Pueblo de San Ildefonso (1) | 29-975 | 7.0000% |
| Pueblo de San Ildefonso (2) | 29-976 | 7.0000% |
| San Ysidro | 29-409 | 6.6250% |
| Sandia Pueblo (1) | 29-911 | 6.4375% |
| Sandia Pueblo (2) | 29-912 | 6.4375% |

| Municipality or County | Location Code | Rate |
|--|---------------|---------|
| SANDOVAL - Continued | | |
| Santa Ana Pueblo (1) | 29-951 | 6.1250% |
| Santa Ana Pueblo (2) | 29-952 | 6.1250% |
| Stonegate Communities TIDD | 29-038 | 7.4375% |
| Kewa Pueblo (1) | 29-973 | 6.1250% |
| Kewa Pueblo (2) | 29-974 | 6.1250% |
| Village at Rio Rancho TIDD | 29-525 | 7.4375% |
| Zia Pueblo (1) | 29-981 | 6.1250% |
| Zia Pueblo (2) | 29-982 | 6.1250% |
| SAN JUAN | | |
| Remainder of County | 16-016 | 6.5000% |
| Aztec | 16-218 | 8.1875% |
| Bloomfield | 16-312 | 8.1250% |
| Farmington | 16-121 | 8.1875% |
| Kirtland | 16-323 | 6.8125% |
| SAN MIGUEL | | |
| Remainder of County | 12-012 | 6.5833% |
| Las Vegas | 12-122 | 8.1458% |
| Mosquero (San Miguel) | 12-418 | 7.1458% |
| Pecos | 12-313 | 7.5208% |
| SANTA FE | | |
| Remainder of County | 01-001 | 6.8750% |
| Edgewood (Santa Fe) | 01-320 | 7.9375% |
| Espanola (Santa Fe) | 01-226 | 8.125% |
| Espanola/Santa Clara Grant (1) ^a | 01-903 | 8.8125% |
| Espanola/Santa Clara Grant (2) ^a | 01-904 | 8.8125% |
| Kewa Pueblo (1) | 01-973 | 6.8750% |
| Kewa Pueblo (2) | 01-974 | 6.8750% |
| Nambe Pueblo (1) | 01-951 | 6.8750% |
| Nambe Pueblo (2) | 01-952 | 6.8750% |
| Pojoaque Pueblo (1)* | 01-960 | 7.1250% |
| Pojoaque Pueblo (2)* | 01-962 | 7.1250% |
| Pueblo de Cochiti (1) | 01-971 | 6.8750% |
| Pueblo de Cochiti (2) | 01-972 | 6.8750% |
| Pueblo de San Ildefonso (1) | 01-975 | 7.0000% |
| Pueblo de San Ildefonso (2) | 01-976 | 7.0000% |
| Santa Clara Pueblo (1) | 01-901 | 6.8750% |
| Santa Clara Pueblo (2) | 01-902 | 6.8750% |
| Santa Fe (city) | 01-123 | 8.1875% |
| Santa Fe Indian School/Nineteen Pueblos of NM (1) ^{b,c} | 01-907 | 8.1875% |
| Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{b,c} | 01-908 | 8.1875% |
| Pueblo of Tesuque (1) | 01-953 | 7.1250% |
| Pueblo of Tesuque (2) | 01-954 | 7.1250% |
| SIERRA | | |
| Remainder of County | 21-021 | 6.6875% |
| Elephant Butte | 21-319 | 7.9375% |
| Truth or Consequences | 21-124 | 8.3750% |
| Truth or Consequences Airport | 21-164 | 6.6875% |
| Williamsburg* | 21-220 | 8.3750% |
| SOCORRO | | |
| Remainder of County | 25-025 | 6.2500% |
| Magdalena | 25-221 | 7.1875% |
| Isleta Pueblo (1) | 25-321 | 0.0000% |
| Isleta Pueblo (2) ^a use location code 25-025 | | 6.2500% |
| Pueblo of Acoma (1) | 25-933 | 8.0000% |
| Pueblo of Acoma (2) | 25-934 | 8.0000% |
| Socorro (city) | 25-125 | 7.5625% |
| Socorro Industrial Park | 25-162 | 6.2500% |

STATE GROSS RECEIPTS TAX RATE = 4.875%

SPECIAL TAX RATES & REPORTING LOCATIONS

| | |
|---|--------------------------------|
| Out-of-State Business (R&D Services) - 4.875% | Location Code 77-777 |
| Out-of-State Business (All Other) - 4.875% | 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 overlapping location code

* 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 <https://www.tax.newmexico.gov/forms-publications/>

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| TAOS | | |
| Remainder of County | 20-020 | 7.0000% |
| El Prado Water and Sanitation District | 20-415 | 7.2500% |
| El Prado Water and Sanitation District ^b | 20-425 | 8.9250% |
| El Valle de Los Ranchos Water & Sanitation District | 20-419 | 7.2500% |
| El Valle de Los Ranchos Water & Sanitation District ^b | 20-429 | 8.9250% |
| Picuris Pueblo (1) | 20-917 | 7.0000% |
| Picuris Pueblo (2) | 20-918 | 7.0000% |
| Questa | 20-222 | 8.0625% |
| Questa Airport | 20-160 | 7.0000% |
| Red River | 20-317 | 8.9250% |
| Taos (city) | 20-126 | 8.6750% |
| Taos Airport | 20-163 | 7.0000% |
| Taos Pueblo (1) | 20-913 | 7.5000% |
| Taos Pueblo (2) | 20-914 | 7.5000% |
| Taos/Taos Pueblo (1) ^a | 20-915 | 7.5000% |
| Taos/Taos Pueblo (2) ^a | 20-916 | 7.5000% |
| Taos Ski Valley (all GRT activity in location code 20-430) | 20-414 | 8.9375% |
| Taos Ski Valley TIDD | 20-430 | 8.9375% |
| TORRANCE | | |
| Remainder of County | 22-022 | 6.5000% |
| Encino | 22-410 | 7.0625% |
| Estancia | 22-503 | 7.9375% |
| Isleta Pueblo (1) | 22-221 | 0.0000% |
| Isleta Pueblo (2) ^a use location code 22-022 | | 6.5000% |
| Moriarty | 22-223 | 7.9375% |
| Mountainair | 22-127 | 7.6875% |
| Willard | 22-314 | 7.3125% |
| UNION | | |
| Remainder of County | 18-018 | 5.8125% |
| Clayton | 18-128 | 7.8750% |
| Des Moines | 18-224 | 7.5000% |
| Folsom | 18-411 | 7.2500% |
| Grenville | 18-315 | 7.2500% |
| VALENCIA | | |
| Remainder of County | 14-014 | 6.6250% |
| Belen | 14-129 | 8.0625% |
| Bosque Farms | 14-505 | 8.3000% |
| Isleta Pueblo (1) | 14-221 | 0.0000% |
| Isleta Pueblo (2) ^a use location code 14-014 | | 6.6250% |
| Laguna Pueblo (1) | 14-900 | 6.6250% |
| Laguna Pueblo (2) | 14-902 | 6.6250% |
| Los Lunas | 14-316 | 8.4250% |
| Peralta | 14-412 | 8.3000% |
| Rio Communities | 14-037 | 8.3000% |

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