

Municipality or County	Location Code	Rate
BERNALILLO		
Albuquerque*	02-100	7.3125%
AISD Property/Nineteen Pueblos of NM (1) ^{a c *}	02-905	7.3125%
AISD Property/Nineteen Pueblos of NM (2) ^{a c *}	02-906	7.3125%
Laguna Pueblo (2)	02-952	6.2500%
Los Ranchos de Albuquerque	02-200	7.2500%
Mesa Del Sol TID District 1*	02-606	7.3125%
Rio Rancho (Bernalillo)	02-647	7.8125%
Sandia Pueblo (1)	02-901	6.2500%
Sandia Pueblo (2)	02-902	6.2500%
State Fairgrounds	02-555	6.2500%
Upper Petroglyphs TID District 1	02-607	6.2500%
Upper Petroglyphs TID District 2	02-608	6.2500%
Upper Petroglyphs TID District 3	02-609	6.2500%
Upper Petroglyphs TID District 4	02-610	6.2500%
Upper Petroglyphs TID District 5	02-611	6.2500%
Upper Petroglyphs TID District 6	02-612	6.2500%
Upper Petroglyphs TID District 7	02-613	6.2500%
Upper Petroglyphs TID District 8	02-614	6.2500%
Upper Petroglyphs TID District 9	02-615	6.2500%
Village of Tijeras	02-318	7.6250%
Winrock Town Center TID District 1*	02-035	7.3125%
Winrock Town Center TID District 2*	02-036	7.3125%
Remainder of County	02-002	6.2500%
CATRON		
Reserve	28-130	7.3750%
Remainder of County	28-028	5.6875%
CHAVES		
Dexter	04-201	7.3125%
Hagerman	04-300	7.5000%
Lake Arthur	04-400	6.8125%
Roswell	04-101	7.5000%
Remainder of County	04-004	6.4375%
CIBOLA		
Grants	33-227	7.8750%
Milan	33-131	7.5000%
Laguna Pueblo (2)	33-902	6.5625%
Pueblo of Zuni (1)	33-911	6.5625%
Pueblo of Zuni (2)	33-912	6.5625%
Remainder of County	33-033	6.5625%
COLFAX		
Angel Fire	09-600	7.7708%
Cimarron	09-401	7.7708%
Eagle Nest	09-509	7.5208%
Maxwell	09-202	6.4583%
Raton	09-102	8.5208%
Springer	09-301	7.7708%
Remainder of County	09-009	6.0833%
CURRY		
Clovis	05-103	8.0625%
Clovis Airport	05-154	6.1250%
Grady	05-203	6.9375%
Melrose	05-402	7.7500%
Texico	05-302	7.5625%
Remainder of County	05-005	6.1250%
DE BACA		
Fort Sumner	27-104	8.0000%
Remainder of County	27-027	6.6875%
DONA ANA		
Anthony	07-507	7.7500%
Downtown TIDD - Las Cruces	07-132	8.3125%
Hatch	07-204	7.8125%
Las Cruces	07-105	8.3125%
Mesilla	07-303	8.1875%
Sunland Park	07-416	8.4375%
Remainder of County	07-007	6.7500%
EDDY		
Artesia	03-205	7.8125%
Carlsbad	03-106	7.5625%
Hope	03-304	6.7500%
Loving	03-403	6.9375%
Remainder of County	03-003	5.8750%
GRANT		
Bayard	08-206	7.6250%
Hurley	08-404	7.6250%
Santa Clara	08-305	7.6250%
Silver City	08-107	8.0000%
Remainder of Countv	08-008	6.5625%

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GUADALUPE		
Santa Rosa	24-108	8.0000%
Vaughn*	24-207	8.2500%
Remainder of County	24-024	6.4375%
HARDING		
Mosquero (Harding)	31-208	6.9375%
Roy	31-109	7.3125%
Remainder of County	31-031	6.1250%
HIDALGO		
Lordsburg	23-110	7.2500%
Viriden	23-209	6.4375%
Remainder of County	23-023	5.9375%
LEA		
Eunice*	06-210	7.3125%
Hobbs	06-111	6.8125%
Jal	06-306	7.0625%
Lovington	06-405	7.2500%
Lovington Industrial Park	06-158	5.5000%
Tatum	06-500	6.8125%
Remainder of County	06-006	5.5000%
LINCOLN		
Bonito Lake - Alamogordo ^d	26-508	5.5000%
Capitan	26-211	6.8125%
Carrizozo	26-307	7.0000%
Corona	26-406	6.9375%
Ruidoso	26-112	8.4375%
Ruidoso Downs	26-501	7.4375%
Remainder of County	26-026	5.5000%
LOS ALAMOS		
City and County	32-032	7.3125%
LUNA*		
Columbus*	19-212	7.8125%
Deming*	19-113	7.7500%
Remainder of County*	19-019	6.7500%
McKINLEY		
Gallup	13-114	8.3125%
Pueblo of Zuni (1)	13-901	6.7500%
Pueblo of Zuni (2)	13-902	6.7500%
Remainder of County	13-013	6.7500%
MORA		
Wagon Mound	30-115	7.6875%
Remainder of County	30-030	6.6875%
OTERO		
Alamogordo	15-116	8.0000%
Alamogordo Land ^d	15-322	6.3125%
Cloudcroft	15-213	7.7500%
Tularosa	15-308	7.7500%
Remainder of County	15-015	6.3125%
QUAY		
House	10-407	8.0000%
Logan	10-309	8.3750%
San Jon	10-214	8.3750%
Tucumcari	10-117	8.3750%
Remainder of County	10-010	6.6875%
RIO ARRIBA		
Chama	17-118	8.1875%
Espanola (Rio Arriba)	17-215	8.5625%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.5625%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.5625%
Espanola/Santa Clara Grant (1) ^a	17-903	8.5625%
Espanola/Santa Clara Grant (2) ^a	17-904	8.5625%
Jicarilla Apache Nation (1)	17-931	6.5000%
Jicarilla Apache Nation (2)	17-932	6.5000%
Ohkay Owingeh Pueblo (1)	17-941	6.5000%
Ohkay Owingeh Pueblo (2)	17-942	6.5000%
Pueblo de San Ildefonso (1)	17-975	6.5000%
Pueblo de San Ildefonso (2)	17-976	6.5000%
Santa Clara Pueblo (1)	17-901	6.5000%
Santa Clara Pueblo (2)	17-902	6.5000%
Remainder of County	17-017	6.5000%
STATE GROSS RECEIPTS TAX RATE = 5.125% COMPENSATING TAX RATE ON PROPERTY = 5.125% COMPENSATING TAX RATE ON SERVICES = 5%		
NOTE: See Special Tax Rates, Tax Deduction Reporting Locations, and Note Key on the next page.		

Municipality or County	Location Code	Rate
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	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%
SAN JUAN		
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) ^b	16-322	6.6875%
Remainder of County	16-016	6.5625%
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	01-320	8.0000%
Espanola (Santa Fe)	01-226	8.9375%
Espanola/Santa Clara Grant (1) ^a	01-903	8.9375%
Espanola/Santa Clara Grant (2) ^a	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) ^{a, c}	01-907	8.3125%
Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a, c}	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%
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	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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TAOS		
El Prado Water and Sanitation District	20-415	7.3750%
El Prado Water and Sanitation District ^b	20-425	8.4375%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.3750%
El Valle de Los Ranchos Water & Sanitation District ^b	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) ^a	20-915	8.1875%
Taos/Taos Pueblo (2) ^a	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%
TORRANCE		
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%
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%
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		
^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.		