

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE			Effective January 1, 2025 through June 30, 2025		
Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
BERNALILLO			COLFAX - Continued		
Remainder of County	02-002	6.1875%	Raton	09-102	8.2583%
Albuquerque	02-100	7.6250%	Raton Municipal Airport	09-152	5.8333%
19 Pueblos District (AISD Property) (1) ^{a,c}	02-905	7.7500%	Springer	09-301	7.5208%
19 Pueblos District (AISD Property) (2) ^{a,c}	02-906	7.7500%	Springer (Water & Sanitation Facility)	09-321	5.8333%
Edgewood (Bernalillo)	02-334	7.6250%	Surgarite Canyon - Raton	09-172	5.8333%
Isleta Pueblo (1)	02-221	0.0000%	CURRY		
Isleta Pueblo (2) ^a use location code 02-002		6.1875%	Remainder of County	05-005	5.8750%
Laguna Pueblo (1)	02-950	6.1875%	Clovis	05-103	7.9375%
Laguna Pueblo (2)	02-952	6.1875%	Clovis Airport	05-154	5.8750%
Los Ranchos de Albuquerque*	02-200	7.6250%	Grady	05-203	6.6875%
Lower Petroglyphs TID District	02-420	7.6250%	Melrose	05-402	7.5000%
Mesa Del Sol TID District 1	02-606	7.6250%	Texico	05-302	7.3125%
Mesa Del Sol TID District 2	02-706	7.6250%	DE BACA		
Mesa Del Sol - Maxeon TID	02-707	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	6.4975%
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	8.3775%
Santolina TID District 03	02-623	6.1875%	Co Remainder (Water & Sanitation District)*	07-527	6.7475%
Santolina TID District 04	02-624	6.1875%	Downtown TIDD - Las Cruces*	07-132	8.0650%
Santolina TID District 05	02-625	6.1875%	Hatch*	07-204	7.5650%
Santolina TID District 06	02-626	6.1875%	Las Cruces*	07-105	8.0650%
Santolina TID District 07	02-627	6.1875%	Mesilla*	07-303	7.9400%
Santolina TID District 08	02-628	6.1875%	Sunland Park*	07-416	8.1900%
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	6.1875%
Upper Petroglyphs TID District 9	02-615	6.1875%	Lordsburg	23-110	7.7500%
Village of Tijeras	02-318	8.0750%	Virden	23-209	6.6875%
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%	Out-of-State Business (R&D Services) - 4.875%	Location Code	77-777
Lake Arthur	04-400	7.3333%	Out-of-State Business (All Other) - 4.875%		88-888
Roswell	04-101	7.8958%	NOTE KEY		
CIBOLA			(1) Sales to tribal entities or members		
Remainder of County	33-033	6.5625%	(2) Sales to tribal non-members by tribal non-members		
Grants*	33-227	8.0000%	^a Businesses located on Pueblo land within the city limits.		
Laguna Pueblo (1)	33-900	6.5625%	^b Businesses located within the water district and the city limits.		
Laguna Pueblo (2)	33-902	6.5625%	^c Property owned by the 19 Pueblos of NM.		
Milan	33-131	7.7500%	^d Land owned by Alamogordo outside Alamogordo boundaries.		
Pueblo of Acoma (1)	33-909	8.0000%	^e Indicates overlapping location code		
Pueblo of Acoma (2)	33-910	8.0000%	^f Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.		
Pueblo of Zuni (1)	33-911	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/		
Pueblo of Zuni (2)	33-912	6.5625%			
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%			

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

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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 ^a	29-217	7.4250%
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	7.2000%
Santa Ana Pueblo (2)	29-952	7.2000%
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	8.8125%
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) ^{a,c}	01-907	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,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	Location Code
Out-of-State Business (R&D Services) - 4.875%	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.	
^A 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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Municipality or County	Location Code	Rate
TAOS		
Remainder of County	20-020	7.5000%
El Prado Water and Sanitation District	20-415	7.7500%
El Prado Water and Sanitation District ^a	20-425	9.4250%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.7500%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	9.4250%
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	9.4250%
Taos (city)	20-126	9.1750%
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	7.5000%
Taos/Taos Pueblo (2) ^a	20-916	7.5000%
Taos Ski Valley (all GRT activity in location code 20-430)	20-414	9.4375%
Taos Ski Valley TIDD	20-430	9.4375%
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%

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.
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