GROSS RECEIPTS TAX RATE SCHEDULE — **Effective July 1, 2014 through December 31, 2014**

Municipality or County	Location Code	Rate
BERNALILLO		
Albuquerque	02-100	7.0000%
AISD Property/Nineteen Pueblos of NM (1)[c]	02-905	7.0000%
AISD Property/Nineteen Pueblos of NM (2)[c]	02-906	7.0000%
Laguna Pueblo (2)	02-952	6.0625%
Los Ranchos de Albuquerque	02-200	7.0625%
Mesa Del Sol TID District 1	02-606	7.0000%
Rio Rancho (Bernalillo)	02-647	7.6250%
Sandia Pueblo (1)	02-901	6.0625%
Sandia Pueblo (2)	02-902	6.0625%
State Fairgrounds	02-555	6.0625%
Upper Petroglyphs TID District 1	02-607	6.0625%
Upper Petroglyphs TID District 2	02-608	6.0625%
Upper Petroglyphs TID District 3	02-609	6.0625%
Upper Petroglyphs TID District 4	02-610	6.0625%
Upper Petroglyphs TID District 5	02-611	6.0625%
Upper Petroglyphs TID District 6	02-612	6.0625%
Upper Petroglyphs TID District 7	02-613	6.0625%
Upper Petroglyphs TID District 8	02-614	6.0625%
Upper Petroglyphs TID District 9	02-615	6.0625%
Village of Tijeras	02-318	7.4375%
Winrock Town Center TID District 1	02-035	7.0000%
Winrock Town Center TID District 2	02-036	7.0000%
Remainder of County	02-002	6.0625%
CATRON		
Reserve*	28-130	7.0000%
Remainder of County*	28-028	5.6875%
CHAVES		
Dexter	04-201	6.9375%
Hagerman	04-300	7.1250%
Lake Arthur	04-400	6.4375%
Roswell	04-101	7.1250%
Remainder of County	04-004	6.0625%
CIBOLA		
Grants*	33-227	7.8750%
Milan*	33-131	7.5000%
Laguna Pueblo (2)*	33-902	6.5625%
Remainder of County*	33-033	6.5625%
COLFAX		
Angel Fire	09-600	7.4375%
Cimarron*	09-401	7.4375%
Eagle Nest	09-509	7.1875%
Maxwell	09-202	5.8750%
Raton	09-102	7.9375%
Springer	09-301	6.8125%
Remainder of County	09-009	5.7500%
CURRY		
Clovis	05-103	7.8125%
Clovis Airport	05-154	5.8750%
Grady	05-203	6.6875%
Melrose	05-402	7.5000%
Texico	05-302	7.3125%
Remainder of County	05-005	5.8750%
DEBACA		
Fort Sumner	27-104	7.6250%
Remainder of County	27-027	6.3125%
DONA ANA		
Anthony	07-507	7.3750%
Downtown TIDD - Las Cruces*	07-132	7.9375%
Hatch	07-204	7.4375%
Las Cruces*	07-105	7.9375%
Mesilla	07-303	7.8125%
Sunland Park	07-416	7.6875%
Remainder of County	07-007	6.3750%
EDDY		
Artesia	03-205	7.4375%
Carlsbad	03-106	7.4375%
Hope	03-304	6.6250%
Loving	03-403	6.8125%
Remainder of County	03-003	5.7500%

STATE GROSS RECEIPTS TAX RATE = 5.125%
COMPENSATING TAX RATE ON PROPERTY = 5.125%
COMPENSATING TAX RATE ON SERVICES = 5%

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.
* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.

Municipality or County	Location Code	Rate
GRANT		
Bayard	08-206	7.2500%
Hurley	08-404	7.2500%
Santa Clara	08-305	7.2500%
Silver City	08-107	7.3750%
Remainder of County	08-008	6.1875%
GUADALUPE		
Santa Rosa	24-108	8.0000%
Vaughn	24-207	7.5000%
Remainder of County	24-024	6.4375%
HARDING		
Mosquero (Harding)	31-208	6.5625%
Roy	31-109	6.9375%
Remainder of County	31-031	5.7500%
HIDALGO		
Lordsburg	23-110	7.2500%
Virden	23-209	6.4375%
Remainder of County	23-023	5.9375%
LEA		
Eunice	06-210	6.8125%
Hobbs	06-111	6.8125%
Jal	06-306	7.0625%
Lovington	06-405	6.8750%
Lovington Industrial Park	06-158	5.5000%
Tatum	06-500	6.8125%
Remainder of County	06-006	5.5000%
LINCOLN		
Capitan	26-211	7.0000%
Carrizozo	26-307	7.1875%
Corona	26-406	7.1250%
Ruidoso	26-112	8.6250%
Ruidoso Downs	26-601	7.6250%
Remainder of County	26-026	5.6875%
LOS ALAMOS		
City and County	32-032	7.3125%
LUNA		
Columbus	19-212	7.5625%
Deming	19-113	7.5000%
Remainder of County	19-019	6.5000%
MCKINLEY		
Gallup	13-114	8.3125%
Remainder of County	13-013	6.7500%
MORA		
Wagon Mound*	30-115	7.3125%
Remainder of County*	30-030	6.3125%
OTERO		
Alamogordo*	15-116	7.8750%
Cloudcroft*	15-213	7.6250%
Tularosa*	15-308	7.6250%
Remainder of County*	15-015	6.1875%
QUAY		
House	10-407	7.7500%
Logan	10-309	8.1250%
San Jon	10-214	8.1250%
Tucumcari	10-117	8.1250%
Remainder of County	10-010	6.4375%

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

GROSS RECEIPTS TAX RATE SCHEDULE **Effective July 1, 2014 through December 31, 2014**

Municipality or County	Location Code	Rate
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%
ROOSEVELT		
Causey	11-408	6.7500%
Dora	11-310	7.0000%
Elida	11-216	7.6250%
Floyd	11-502	6.7500%
Portales	11-119	7.8125%
Remainder of County	11-011	6.2500%
SANDOVAL		
Bernalillo (City)	29-120	7.0625%
Corrales	29-504	7.5625%
Cuba	29-311	7.8125%
Jemez Springs	29-217	6.9375%
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) - formerly Santo Domingo Pueblo	29-973	6.2500%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	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	7.8125%
Bloomfield	16-312	7.7500%
Farmington	16-121	7.1875%
Valley Water and Sanitation District	16-321	6.6250%
Remainder of County	16-016	6.3750%
SAN MIGUEL		
Las Vegas	12-122	8.0625%
Mosquero (San Miguel)	12-418	7.0625%
Pecos	12-313	7.4375%
Remainder of County	12-012	6.5000%
SANTA FE		
Edgewood	01-320	7.8750%
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) - formerly Santo Domingo Pueblo	01-973	6.8750%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	01-974	6.8750%
Nambe Pueblo (1)	01-951	6.8750%
Nambe Pueblo (2)	01-952	6.8750%
Pojoaque Pueblo (1)	01-961	6.8750%
Pojoaque Pueblo (2)	01-962	6.8750%
Pueblo de Cochiti (1)	01-971	6.8750%
Pueblo de Cochiti (2)	01-972	6.8750%
Pueblo de San Ildefonso (1)	01-975	6.8750%
Pueblo de San Ildefonso (2)	01-976	6.8750%
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)[c]	01-907	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM (2)[c]	01-908	8.1875%
Pueblo of Tesuque (1)	01-953	6.8750%
Pueblo of Tesuque (2)	01-954	6.8750%
Remainder of County	01-001	6.8750%

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Municipality or County	Location Code	Rate
SIERRA		
Elephant Butte	21-319	7.5625%
Truth or Consequences	21-124	7.8750%
Truth or Consequences Airport	21-164	6.3125%
Williamsburg	21-220	7.5625%
Remainder of County	21-021	6.3125%
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%
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 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%
Remainder of County	20-020	7.1250%
TORRANCE		
Encino	22-410	7.0625%
Estancia	22-503	7.5625%
Moriarty	22-223	7.4375%
Mountainair	22-127	7.6875%
Willard	22-314	7.3125%
Remainder of County	22-022	6.5000%
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	7.8125%
Bosque Farms	14-505	7.6875%
Laguna Pueblo (2)	14-902	6.3750%
Los Lunas	14-316	7.5625%
Peralta	14-412	7.4375%
Rio Communities	14-037	6.3750%
Remainder of County	14-014	6.3750%

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