

## GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

Effective January 1, 2023 through June 30, 2023

| Municipality or County                                  | Location Code | Rate    |
|---------------------------------------------------------|---------------|---------|
| <b>BERNALILLO</b>                                       |               |         |
| Albuquerque                                             | 02-100        | 7.7500% |
| Edgewood (Bernalillo)                                   | 02-334        | 7.7500% |
| 19 Pueblos District (AISD Property) (1) <sup>a c</sup>  | 02-905        | 7.7500% |
| 19 Pueblos District (AISD Property) (2) <sup>a c</sup>  | 02-906        | 7.7500% |
| Isleta Pueblo (1)                                       | 02-221        | 0.0000% |
| Isleta Pueblo (2) <sup>a</sup> use location code 02-002 |               | 6.3125% |
| Laguna Pueblo (1)                                       | 02-950        | 6.3125% |
| Laguna Pueblo (2)                                       | 02-952        | 6.3125% |
| Los Ranchos de Albuquerque                              | 02-200        | 7.3125% |
| Lower Petroglyphs TID District                          | 02-420        | 7.7500% |
| Mesa Del Sol TID District 1                             | 02-606        | 7.7500% |
| Rio Rancho (Bernalillo)                                 | 02-647        | 8.0000% |
| Sandia Pueblo (1)                                       | 02-901        | 6.3125% |
| Sandia Pueblo (2)                                       | 02-902        | 6.3125% |
| State Fairgrounds                                       | 02-555        | 6.3125% |
| South Campus TID District                               | 02-430        | 7.7500% |
| Santolina TID District 1                                | 02-621        | 6.3125% |
| Santolina TID District 2                                | 02-622        | 6.3125% |
| Santolina TID District 3                                | 02-623        | 6.3125% |
| Santolina TID District 4                                | 02-624        | 6.3125% |
| Santolina TID District 5                                | 02-625        | 6.3125% |
| Santolina TID District 6                                | 02-626        | 6.3125% |
| Santolina TID District 7                                | 02-627        | 6.3125% |
| Santolina TID District 8                                | 02-628        | 6.3125% |
| Santolina TID District 9                                | 02-629        | 6.3125% |
| Santolina TID District 10                               | 02-630        | 6.3125% |
| Santolina TID District 11                               | 02-631        | 6.3125% |
| Santolina TID District 12                               | 02-632        | 6.3125% |
| Santolina TID District 13                               | 02-633        | 6.3125% |
| Santolina TID District 14                               | 02-634        | 6.3125% |
| Santolina TID District 15                               | 02-635        | 6.3125% |
| Santolina TID District 16                               | 02-636        | 6.3125% |
| Santolina TID District 17                               | 02-637        | 6.3125% |
| Santolina TID District 18                               | 02-638        | 6.3125% |
| Santolina TID District 19                               | 02-639        | 6.3125% |
| Santolina TID District 20                               | 02-640        | 6.3125% |
| Upper Petroglyphs TID District 1                        | 02-607        | 6.3125% |
| Upper Petroglyphs TID District 2                        | 02-608        | 6.3125% |
| Upper Petroglyphs TID District 3                        | 02-609        | 6.3125% |
| Upper Petroglyphs TID District 4                        | 02-610        | 6.3125% |
| Upper Petroglyphs TID District 5                        | 02-611        | 6.3125% |
| Upper Petroglyphs TID District 6                        | 02-612        | 6.3125% |
| Upper Petroglyphs TID District 7                        | 02-613        | 6.3125% |
| Upper Petroglyphs TID District 8                        | 02-614        | 6.3125% |
| Upper Petroglyphs TID District 9                        | 02-615        | 6.3125% |
| Village of Tijeras                                      | 02-318        | 7.7500% |
| Winrock Town Center TID District 1                      | 02-035        | 7.7500% |
| Winrock Town Center TID District 2                      | 02-036        | 7.7500% |
| Remainder of County                                     | 02-002        | 6.3125% |
| <b>CATRON</b>                                           |               |         |
| Pueblo of Acoma (1)                                     | 28-923        | 6.1875% |
| Pueblo of Acoma (2)                                     | 28-924        | 6.1875% |
| Reserve                                                 | 28-130        | 7.8750% |
| Remainder of County                                     | 28-028        | 6.1875% |
| <b>CHAVES</b>                                           |               |         |
| Dexter                                                  | 04-201        | 7.2708% |
| Hagerman                                                | 04-300        | 7.4583% |
| Lake Arthur*                                            | 04-400        | 7.4583% |
| Roswell                                                 | 04-101        | 7.7083% |
| Remainder of County                                     | 04-004        | 6.3958% |
| <b>CIBOLA</b>                                           |               |         |
| Grants                                                  | 33-227        | 8.0000% |
| Milan                                                   | 33-131        | 7.8750% |
| Laguna Pueblo (1)                                       | 33-900        | 6.6875% |
| Laguna Pueblo (2)                                       | 33-902        | 6.6875% |
| Pueblo of Acoma (1)                                     | 33-909        | 6.6875% |
| Pueblo of Acoma (2)                                     | 33-910        | 6.6875% |
| Pueblo of Zuni (1)                                      | 33-911        | 6.6875% |
| Pueblo of Zuni (2)                                      | 33-912        | 6.6875% |
| Remainder of County                                     | 33-033        | 6.6875% |
| <b>COLFAX</b>                                           |               |         |
| Angel Fire                                              | 09-600        | 7.6458% |
| Cimarron                                                | 09-401        | 8.0208% |
| Eagle Nest                                              | 09-509        | 7.7583% |
| Maxwell                                                 | 09-202        | 6.7083% |
| Raton                                                   | 09-102        | 8.3833% |
| Raton Municipal Airport                                 | 09-152        | 5.9583% |
| Surgarite Canyon - Raton                                | 09-172        | 5.9583% |
| Springer                                                | 09-301        | 7.6458% |
| Springer (Water & Sanitation Facility)                  | 09-321        | 5.9583% |
| Remainder of County                                     | 09-009        | 5.9583% |
| <b>CURRY</b>                                            |               |         |
| Clovis                                                  | 05-103        | 8.0625% |

| Municipality or County                               | Location Code | Rate    |
|------------------------------------------------------|---------------|---------|
| <b>CURRY - continued</b>                             |               |         |
| Clovis Airport                                       | 05-154        | 6.0000% |
| Grady                                                | 05-203        | 6.8125% |
| Melrose                                              | 05-402        | 7.6250% |
| Texico                                               | 05-302        | 7.4375% |
| Remainder of County                                  | 05-005        | 6.0000% |
| <b>DE BACA</b>                                       |               |         |
| Fort Sumner                                          | 27-104        | 7.9375% |
| Remainder of County                                  | 27-027        | 6.6250% |
| <b>DONA ANA</b>                                      |               |         |
| Anthony ^ use location code 07-517                   | 07-507        | 8.2500% |
| Anthony (Water & Sanitation District) Municipality b | 07-517        | 8.5000% |
| Co Remainder (Water & Sanitation District)           | 07-527        | 6.8750% |
| Downtown TIDD - Las Cruces                           | 07-132        | 8.1875% |
| Hatch                                                | 07-204        | 7.6875% |
| Las Cruces                                           | 07-105        | 8.1875% |
| Mesilla                                              | 07-303        | 8.0625% |
| Sunland Park                                         | 07-416        | 8.3125% |
| Remainder of County                                  | 07-007        | 6.6250% |
| <b>EDDY</b>                                          |               |         |
| Artesia                                              | 03-205        | 7.7708% |
| Carlsbad                                             | 03-106        | 7.5208% |
| Hope                                                 | 03-304        | 6.7083% |
| Loving                                               | 03-403        | 7.5083% |
| Remainder of County                                  | 03-003        | 5.8333% |
| <b>GRANT</b>                                         |               |         |
| Bayard                                               | 08-206        | 7.7500% |
| Hurley                                               | 08-404        | 7.5000% |
| Santa Clara                                          | 08-305        | 7.5000% |
| Silver City                                          | 08-107        | 8.2375% |
| Remainder of County                                  | 08-008        | 6.4375% |
| <b>GUADALUPE</b>                                     |               |         |
| Santa Rosa                                           | 24-108        | 8.3750% |
| Vaughn                                               | 24-207        | 8.4875% |
| Remainder of County                                  | 24-024        | 6.3125% |
| <b>HARDING</b>                                       |               |         |
| Mosquero (Harding)                                   | 31-208        | 6.8125% |
| Roy                                                  | 31-109        | 7.1875% |
| Remainder of County                                  | 31-031        | 6.0000% |
| <b>HIDALGO</b>                                       |               |         |
| Lordsburg                                            | 23-110        | 7.6250% |
| Virden                                               | 23-209        | 6.5625% |
| Remainder of County                                  | 23-023        | 6.0625% |
| <b>LEA</b>                                           |               |         |
| Eunice                                               | 06-210        | 7.1875% |
| Hobbs                                                | 06-111        | 6.6875% |
| Jal                                                  | 06-306        | 7.3125% |
| Lovington                                            | 06-405        | 7.1250% |
| Lovington Industrial Park                            | 06-158        | 5.3750% |
| Tatum                                                | 06-500        | 6.6875% |
| Remainder of County                                  | 06-006        | 5.3750% |
| <b>LINCOLN</b>                                       |               |         |
| Bonito Lake - Alamogordo <sup>d</sup>                | 26-508        | 5.3750% |
| Capitan                                              | 26-211        | 6.6875% |
| Carrizozo                                            | 26-307        | 7.3000% |
| Corona                                               | 26-406        | 6.8125% |
| Ruidoso                                              | 26-112        | 8.3125% |
| Ruidoso Downs                                        | 26-501        | 7.3125% |
| Remainder of County                                  | 26-026        | 5.3750% |
| <b>LOS ALAMOS</b>                                    |               |         |
| City and County                                      | 32-032        | 7.1875% |
| <b>LUNA</b>                                          |               |         |
| Columbus                                             | 19-212        | 7.8125% |
| Deming*                                              | 19-113        | 8.3750% |
| Remainder of County                                  | 19-019        | 6.7500% |
| <b>McKINLEY</b>                                      |               |         |
| Gallup                                               | 13-114        | 8.1875% |
| Pueblo of Zuni (1)                                   | 13-901        | 6.6250% |
| Pueblo of Zuni (2)                                   | 13-902        | 6.6250% |
| Remainder of County                                  | 13-013        | 6.6250% |
| <b>MORA</b>                                          |               |         |
| Wagon Mound                                          | 30-115        | 7.6458% |
| Remainder of County                                  | 30-030        | 6.6458% |
| <b>OTERO</b>                                         |               |         |
| Alamogordo                                           | 15-116        | 8.0000% |
| Alamogordo Land <sup>d</sup>                         | 15-322        | 6.1875% |
| Cloudcroft                                           | 15-213        | 7.6250% |
| Tularosa                                             | 15-308        | 7.6250% |
| Remainder of County                                  | 15-015        | 6.1875% |
| <b>QUAY</b>                                          |               |         |
| House                                                | 10-407        | 7.8750% |
| Logan                                                | 10-309        | 8.2500% |
| San Jon                                              | 10-214        | 8.2500% |

**Effective January 1, 2023 through June 30, 2023**

| STATE GROSS RECEIPTS TAX RATE = 5.0000%                                                                                                                                                                                                                                                             |  | Location |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------|
| SPECIAL TAX RATES & REPORTING LOCATIONS                                                                                                                                                                                                                                                             |  | Code     |
| Out-of-State Business (R&D Services) - 5.0000%                                                                                                                                                                                                                                                      |  | 77-777   |
| Out-of-State Business (All Other) - 5.0000%                                                                                                                                                                                                                                                         |  | 88-888   |
| NOTE KEY                                                                                                                                                                                                                                                                                            |  |          |
| (1) Sales to tribal entities or members                                                                                                                                                                                                                                                             |  |          |
| (2) Sales to tribal non-members by tribal non-members                                                                                                                                                                                                                                               |  |          |
| <sup>a</sup> Businesses located on Pueblo land within the city limits.                                                                                                                                                                                                                              |  |          |
| <sup>b</sup> Businesses located within the water district and the city limits.                                                                                                                                                                                                                      |  |          |
| <sup>c</sup> Property owned by the 19 Pueblos of NM.                                                                                                                                                                                                                                                |  |          |
| <sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.                                                                                                                                                                                                                                |  |          |
| <sup>^</sup> Indicates overlapping location code                                                                                                                                                                                                                                                    |  |          |
| <sup>*</sup> Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.                                                                                                                                                            |  |          |
| <b>NOTE:</b> 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 <a href="http://www.taxnewmexico.gov/forms-publications.aspx">www.taxnewmexico.gov/forms-publications.aspx</a> . |  |          |