

## GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

**Effective July 1, 2026 through June 30, 2027**

**STATE GROSS RECEIPTS TAX RATE = 4.875%**

### SPECIAL TAX RATES & REPORTING LOCATIONS

Out-of-State Business (R&D Services) - 4.875%

**Location**

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

<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

\* 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/>

| BERNALILLO                                              | Location Code | %       |
|---------------------------------------------------------|---------------|---------|
| Remainder of County                                     | 02-002        | 6.1875% |
| Albuquerque                                             | 02-100        | 7.6250% |
| Albuquerque Downtown TIF (MRA)                          | 02-701        | 7.6250% |
| Albuquerque West Central TIF (MRA)                      | 02-703        | 7.6250% |
| 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% |
| Edgewood (Bernalillo)                                   | 02-334        | 7.6250% |
| Isleta Pueblo (1)                                       | 02-221        | 0.0000% |
| Isleta Pueblo (2) <sup>^</sup> use location code 02-002 |               | 6.1875% |
| Laguna Pueblo (1)                                       | 02-950        | 6.1875% |
| Laguna Pueblo (2)                                       | 02-952        | 6.1875% |
| Los Ranchos de Albuquerque*                             | 02-200        | 7.8750% |
| Lower Petroglyphs TID District                          | 02-420        | 7.6250% |
| Mesa Del Sol TID District 1                             | 02-606        | 7.6250% |
| Mesa Del Sol TID District 2                             | 02-706        | 7.6250% |
| Mesa Del Sol - Maxeon TID                               | 02-707        | 7.6250% |
| Rio Rancho (Bernalillo)                                 | 02-647        | 7.8750% |
| Sandia Pueblo (1)                                       | 02-901        | 6.4375% |
| Sandia Pueblo (2)                                       | 02-902        | 6.4375% |
| Santolina TID District 01                               | 02-621        | 6.1875% |
| Santolina TID District 02                               | 02-622        | 6.1875% |
| Santolina TID District 03                               | 02-623        | 6.1875% |
| Santolina TID District 04                               | 02-624        | 6.1875% |
| Santolina TID District 05                               | 02-625        | 6.1875% |
| Santolina TID District 06                               | 02-626        | 6.1875% |
| Santolina TID District 07                               | 02-627        | 6.1875% |
| Santolina TID District 08                               | 02-628        | 6.1875% |
| Santolina TID District 09                               | 02-629        | 6.1875% |
| Santolina TID District 10                               | 02-630        | 6.1875% |
| Santolina TID District 11                               | 02-631        | 6.1875% |
| Santolina TID District 12                               | 02-632        | 6.1875% |
| Santolina TID District 13                               | 02-633        | 6.1875% |
| Santolina TID District 14                               | 02-634        | 6.1875% |
| Santolina TID District 15                               | 02-635        | 6.1875% |
| Santolina TID District 16                               | 02-636        | 6.1875% |
| Santolina TID District 17                               | 02-637        | 6.1875% |
| Santolina TID District 18                               | 02-638        | 6.1875% |
| Santolina TID District 19                               | 02-639        | 6.1875% |
| Santolina TID District 20                               | 02-640        | 6.1875% |
| South Campus TID District                               | 02-430        | 7.6250% |
| State Fairgrounds                                       | 02-555        | 6.1875% |
| Upper Petroglyphs TID District 1                        | 02-607        | 6.1875% |
| Upper Petroglyphs TID District 2                        | 02-608        | 6.1875% |
| Upper Petroglyphs TID District 3                        | 02-609        | 6.1875% |
| Upper Petroglyphs TID District 4                        | 02-610        | 6.1875% |
| Upper Petroglyphs TID District 5                        | 02-611        | 6.1875% |
| Upper Petroglyphs TID District 6                        | 02-612        | 6.1875% |
| Upper Petroglyphs TID District 7                        | 02-613        | 6.1875% |
| Upper Petroglyphs TID District 8                        | 02-614        | 6.1875% |
| Upper Petroglyphs TID District 9                        | 02-615        | 6.1875% |
| Village of Tijeras                                      | 02-318        | 8.0750% |
| Winrock Town Center TID District 1                      | 02-035        | 7.6250% |

|                                    |        |         |
|------------------------------------|--------|---------|
| Winrock Town Center TID District 2 | 02-036 | 7.6250% |
|------------------------------------|--------|---------|

| CATRON                                         | Location Code | %       |
|------------------------------------------------|---------------|---------|
| Remainder of County                            | 28-028        | 6.0625% |
| Pueblo of Acoma (1)                            | 28-923        | 8.0000% |
| Pueblo of Acoma (2)                            | 28-924        | 8.0000% |
| Reserve                                        | 28-130        | 7.7500% |
| CHAVES                                         | Location Code | %       |
| Remainder of County                            | 04-004        | 6.2708% |
| Dexter                                         | 04-201        | 7.1458% |
| Hagerman                                       | 04-300        | 7.3333% |
| Lake Arthur                                    | 04-400        | 7.3333% |
| Roswell                                        | 04-101        | 8.2708% |
| CIBOLA                                         | Location Code | %       |
| Remainder of County                            | 33-033        | 6.5625% |
| Grants                                         | 33-227        | 8.0000% |
| Laguna Pueblo (1)                              | 33-900        | 6.5625% |
| Laguna Pueblo (2)                              | 33-902        | 6.5625% |
| Milan                                          | 33-131        | 7.7500% |
| Pueblo of Acoma (1)                            | 33-909        | 8.0000% |
| Pueblo of Acoma (2)                            | 33-910        | 8.0000% |
| Pueblo of Zuni (1)                             | 33-911        | 6.5625% |
| Pueblo of Zuni (2)                             | 33-912        | 6.5625% |
| COLFAX*                                        | Location Code | %       |
| Remainder of County*                           | 09-009        | 6.2500% |
| Angel Fire*                                    | 09-600        | 7.9375% |
| Cimarron*                                      | 09-401        | 8.3125% |
| Eagle Nest*                                    | 09-509        | 8.0500% |
| Maxwell*                                       | 09-202        | 7.5000% |
| Raton*                                         | 09-102        | 8.6750% |
| Raton Municipal Airport*                       | 09-152        | 6.2500% |
| Springer*                                      | 09-301        | 7.9375% |
| Springer (Water & Sanitation Facility)*        | 09-321        | 6.2500% |
| Surgarite Canyon - Raton*                      | 09-172        | 6.2500% |
| CURRY                                          | Location Code | %       |
| Remainder of County                            | 05-005        | 5.8750% |
| Clovis                                         | 05-103        | 7.9375% |
| Clovis Airport                                 | 05-154        | 5.8750% |
| Grady                                          | 05-203        | 6.6875% |
| Melrose                                        | 05-402        | 7.5000% |
| Texico                                         | 05-302        | 7.9250% |
| DE BACA                                        | Location Code | %       |
| Remainder of County                            | 27-027        | 6.5000% |
| Fort Sumner                                    | 27-104        | 7.8125% |
| DONA ANA                                       | Location Code | %       |
| Remainder of County                            | 07-007        | 6.4975% |
| Anthony                                        | 07-507        | 8.1275% |
| Downtown TIDD - Las Cruces                     | 07-132        | 8.3900% |
| Hatch                                          | 07-204        | 7.5650% |
| Las Cruces                                     | 07-105        | 8.3900% |
| Mesilla                                        | 07-303        | 7.9400% |
| Sunland Park                                   | 07-416        | 8.1900% |
| Las Cruces El Paseo and S. Solano TIF (MRA)    | 07-701        | 8.3900% |
| Las Cruces E. of Solano Neighborhood TIF (MRA) | 07-702        | 8.3900% |
| Las Cruces Mesquite TIF (MRA)                  | 07-703        | 8.3900% |
| Las Cruces Amador Proximo and South TIF (MRA)  | 07-704        | 8.3900% |
| Las Cruces West Picacho TIF (MRA)              | 07-705        | 8.3900% |
| Las Cruces Apodaca and Lift Up TIF (MRA)       | 07-706        | 8.3900% |
| EDDY                                           | Location Code | %       |
| Remainder of County                            | 03-003        | 5.7083% |
| Artesia                                        | 03-205        | 7.6458% |
| Carlsbad                                       | 03-106        | 7.3958% |
| Hope                                           | 03-304        | 6.5833% |
| Loving                                         | 03-403        | 7.3833% |
| GRANT                                          | Location Code | %       |
| Remainder of County                            | 08-008        | 6.3125% |
| Bayard                                         | 08-206        | 7.6250% |
| Hurley                                         | 08-404        | 7.3750% |
| Santa Clara                                    | 08-305        | 7.3750% |
| Silver City                                    | 08-107        | 8.1125% |
| GUADALUPE                                      | Location Code | %       |
| Remainder of County                            | 24-024        | 6.3125% |
| Santa Rosa                                     | 24-108        | 8.3750% |
| Vaughn                                         | 24-207        | 8.4875% |

| <b>HARDING</b>                                 | <b>Location Code</b> | <b>%</b> |
|------------------------------------------------|----------------------|----------|
| Remainder of County                            | 31-031               | 5.8750%  |
| Mosquero (Harding)                             | 31-208               | 6.6875%  |
| Roy                                            | 31-109               | 7.0625%  |
| <b>HIDALGO</b>                                 | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 23-023               | 6.1875%  |
| Lordsburg                                      | 23-110               | 7.7500%  |
| Viriden                                        | 23-209               | 6.6875%  |
| <b>LEA</b>                                     | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 06-006               | 5.2500%  |
| Eunice                                         | 06-210               | 7.0625%  |
| Hobbs                                          | 06-111               | 6.5625%  |
| Jal                                            | 06-306               | 7.1875%  |
| Lovington                                      | 06-405               | 7.0000%  |
| Lovington Industrial Park                      | 06-158               | 5.2500%  |
| Tatum                                          | 06-500               | 6.5625%  |
| <b>LINCOLN</b>                                 | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 26-026               | 5.2500%  |
| Bonito Lake - Alamogordo <sup>d</sup>          | 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%  |
| <b>LOS ALAMOS*</b>                             | <b>Location Code</b> | <b>%</b> |
| City and County*                               | 32-032               | 7.6875%  |
| <b>LUNA</b>                                    | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 19-019               | 6.6250%  |
| Columbus                                       | 19-212               | 8.2500%  |
| Deming                                         | 19-113               | 8.2500%  |
| <b>McKINLEY</b>                                | <b>Location Code</b> | <b>%</b> |
| 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%  |
| <b>MORA</b>                                    | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 30-030               | 6.5208%  |
| Wagon Mound                                    | 30-115               | 7.5208%  |
| <b>OTERO</b>                                   | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 15-015               | 6.2500%  |
| Alamogordo                                     | 15-116               | 8.1875%  |
| Alamogordo Land <sup>d</sup>                   | 15-322               | 6.2500%  |
| Cloudcroft                                     | 15-213               | 7.8125%  |
| Tularosa                                       | 15-308               | 7.6875%  |
| <b>QUAY</b>                                    | <b>Location Code</b> | <b>%</b> |
| 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%  |
| <b>RIO ARRIBA</b>                              | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 17-017               | 6.6250%  |
| Chama                                          | 17-118               | 8.3125%  |
| Espanola (Rio Arriba)                          | 17-215               | 8.6875%  |
| Espanola/Ohkay Owingeh Pueblo (1) <sup>a</sup> | 17-943               | 8.6875%  |
| Espanola/Ohkay Owingeh Pueblo (2) <sup>a</sup> | 17-944               | 8.6875%  |
| Espanola/Santa Clara Grant (1) <sup>a</sup>    | 17-903               | 8.6875%  |
| Espanola/Santa Clara Grant (2) <sup>a</sup>    | 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%  |
| <b>ROOSEVELT</b>                               | <b>Location Code</b> | <b>%</b> |
| Remainder of County                            | 11-011               | 6.3750%  |
| Causey                                         | 11-408               | 6.8750%  |
| Dora                                           | 11-310               | 7.1250%  |
| Elida                                          | 11-216               | 8.2500%  |
| Floyd                                          | 11-502               | 6.8750%  |
| Portales                                       | 11-119               | 8.5500%  |

| SANDOVAL                                                         | Location Code | %       |
|------------------------------------------------------------------|---------------|---------|
| Remainder of County                                              | 29-029        | 6.1250% |
| Bernalillo (City)*                                               | 29-120        | 7.1875% |
| Corrales                                                         | 29-504        | 7.5625% |
| Cuba                                                             | 29-311        | 8.0625% |
| Edgewood (Sandoval)                                              | 29-335        | 6.9375% |
| Jemez Springs                                                    | 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% |
| 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        | 7.5000% |
| Kewa Pueblo (2)                                                  | 29-974        | 7.5000% |
| 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                                                         | Location Code | %       |
| 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                                                       | Location Code | %       |
| 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                                                         | Location Code | %       |
| 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) <sup>a</sup>                      | 01-903        | 8.8125% |
| Espanola/Santa Clara Grant (2) <sup>a</sup>                      | 01-904        | 8.8125% |
| Kewa Pueblo (1)                                                  | 01-973        | 7.5000% |
| Kewa Pueblo (2)                                                  | 01-974        | 7.5000% |
| 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) <sup>a c</sup> | 01-907        | 8.1875% |
| Santa Fe Indian School/Nineteen Pueblos of NM (2) <sup>a c</sup> | 01-908        | 8.1875% |
| Pueblo of Tesuque (1)                                            | 01-953        | 7.1250% |
| Pueblo of Tesuque (2)                                            | 01-954        | 7.1250% |
| SIERRA                                                           | Location Code | %       |
| Remainder of County                                              | 21-021        | 6.6875% |
| Elephant Butte*                                                  | 21-319        | 8.3750% |
| Truth or Consequences                                            | 21-124        | 8.3750% |
| Truth or Consequences Airport                                    | 21-164        | 6.6875% |
| Williamsburg                                                     | 21-220        | 8.3750% |

| SOCORRO                                                          | Location Code | %       |
|------------------------------------------------------------------|---------------|---------|
| Remainder of County                                              | 25-025        | 6.2500% |
| Magdalena                                                        | 25-221        | 7.1875% |
| Isleta Pueblo (1)                                                | 25-321        | 0.0000% |
| Isleta Pueblo (2)^ 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% |
| TAOS                                                             | Location Code | %       |
| Remainder of County                                              | 20-020        | 7.5000% |
| El Prado Water and Sanitation District                           | 20-415        | 7.7500% |
| El Prado Water and Sanitation District <sup>b</sup>              | 20-425        | 9.4250% |
| El Valle de Los Ranchos Water & Sanitation District              | 20-419        | 7.7500% |
| El Valle de Los Ranchos Water & Sanitation District <sup>b</sup> | 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) <sup>a</sup>                                | 20-915        | 7.5000% |
| Taos/Taos Pueblo (2) <sup>a</sup>                                | 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                                                         | Location Code | %       |
| 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)^ use location code 22-022                      |               | 6.5000% |
| Moriarty                                                         | 22-223        | 7.9375% |
| Mountainair                                                      | 22-127        | 7.6875% |
| Willard                                                          | 22-314        | 7.3125% |
| UNION                                                            | Location Code | %       |
| 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                                                         | Location Code | %       |
| 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)^ 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% |