

REVISED

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2008 through June 30, 2008

Municipality or County	Location Code	Rate
BERNALILLO		
Albuquerque	02-100	6.875%
Laguna Pueblo (1)	02-951	5.8125%
Laguna Pueblo (2)	02-952	5.8125%
Los Ranchos de Albuquerque	02-200	6.8125%
Mesa Del Sol TID District 1 Residential*	02-601	6.875%
Mesa Del Sol TID District 1 Commercial*	02-606	6.875%
Rio Rancho (Bernalillo)	02-647	7.125%
Sandia Pueblo (1)	02-901	5.8125%
Sandia Pueblo (2)	02-902	5.8125%
State Fairgrounds	02-555	5.8125%
Tijeras	02-318	6.6875%
Remainder of County	02-002	5.8125%
CATRON		
Reserve	28-130	6.5625%
Remainder of County	28-028	5.125%
CHAVES		
Dexter	04-201	6.8125%
Hagerman	04-300	7.00%
Lake Arthur	04-400	6.3125%
Roswell	04-101	7.00%
Remainder of County	04-004	5.9375%
CIBOLA		
Grants	33-227	7.625%
Milan	33-131	7.50%
Laguna Pueblo (1)	33-901	6.5625%
Laguna Pueblo (2)	33-902	6.5625%
Remainder of County	33-033	6.5625%
COLFAX		
Angel Fire	09-600	7.0625%
Cimarron	09-401	6.6875%
Eagle Nest	09-509	6.8125%
Maxwell	09-202	5.75%
Raton	09-102	7.8125%
Springer	09-301	6.6875%
Remainder of County	09-009	5.625%
CURRY		
Clovis	05-103	7.4375%
Clovis Airport	05-154	5.75%
Grady	05-203	6.5625%
Melrose	05-402	7.125%
Texico	05-302	7.1875%
Remainder of County	05-005	5.75%
DEBACA		
Fort Sumner	27-104	7.00%
Remainder of County	27-027	5.9375%
DONA ANA		
Hatch	07-204	7.00%
Las Cruces	07-105	7.125%
Mesilla	07-303	7.375%
Sunland Park	07-416	7.00%
Remainder of County	07-007	5.9375%
EDDY		
Artesia	03-205	6.8125%
Carlsbad	03-106	6.8125%
Hope	03-304	6.50%
Loving	03-403	6.6875%
Remainder of County	03-003	5.625%

Municipality or County	Location Code	Rate
GRANT		
Bayard	08-206	7.125%
Hurley	08-404	7.125%
Santa Clara	08-305	7.125%
Silver City	08-107	7.25%
Remainder of County	08-008	6.0625%
GUADALUPE		
Santa Rosa	24-108	7.875%
Vaughn	24-207	7.375%
Remainder of County	24-024	6.3125%
HARDING		
Mosquero (Harding)*	31-208	6.375%
Roy	31-109	6.75%
Remainder of County	31-031	5.5625%
HIDALGO		
Lordsburg	23-110	7.25%
Virden	23-209	6.4375%
Remainder of County	23-023	5.8125%
LEA		
Eunice	06-210	6.6875%
Hobbs	06-111	6.6875%
Jal	06-306	6.6875%
Lovington	06-405	6.625%
Lovington Indus. Park	06-158	5.375%
Tatum	06-500	6.6875%
Remainder of County	06-006	5.375%
LINCOLN		
Capitan	26-211	6.6875%
Carriazo	26-307	6.75%
Corona*	26-406	6.8125%
Ruidoso	26-112	7.8125%
Ruidoso Downs	26-501	6.8125%
Remainder of County	26-026	5.375%
LOS ALAMOS		
City and County	32-032	7.0625%
LUNA		
Columbus	19-212	7.4375%
Deming	19-113	7.375%
Deming Indus. Park	19-155	6.375%
Remainder of County	19-019	6.375%
McKINLEY		
Gallup	13-114	7.6875%
Remainder of County	13-013	6.625%
MORA		
Wagon Mound	30-115	6.8125%
Remainder of County	30-030	5.8125%
OTERO		
Alamogordo	15-116	7.25%
Cloudcroft	15-213	7.00%
Tularosa	15-308	7.00%
Remainder of County	15-015	5.8125%
QUAY*		
House*	10-407	7.625%
Logan*	10-309	8.00%
San Jon*	10-214	8.00%
Tucumcari*	10-117	8.00%
Remainder of County*	10-010	6.3125%

STATE GROSS RECEIPTS TAX RATE = 5.00%
COMPENSATING TAX RATE = 5.00 %

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) - 5.00%	77-777
Out-of-State Business (All Other) - 5.00%	88-888

(1) Sales to or by tribal entities or members
(2) Sales to tribal non-members by tribal non-members

* Indicates rate changes due to enactment or expiration of local option taxes.

** Businesses located on Santa Clara land within the city limits of Espanola.

REVISED

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2008 through June 30, 2008

Municipality or County	Location Code	Rate
RIO ARRIBA		
Chama	17-118	7.25%
Espanola (Rio Arriba)	17-215	7.50%
Espanola/Santa Clara Grant (1)**	17-903	7.50%
Espanola/Santa Clara Grant (2)**	17-904	7.50%
Jicarilla Apache Nation (1)	17-931	6.0625%
Jicarilla Apache Nation (2)	17-932	6.0625%
Santa Clara Pueblo(1)	17-901	6.0625%
Santa Clara Pueblo(2)	17-902	6.0625%
Remainder of County	17-017	6.0625%
ROOSEVELT		
Causey	11-408	6.5625%
Dora	11-310	6.8125%
Elida	11-216	7.375%
Floyd	11-502	6.5625%
Portales	11-119	7.625%
Remainder of County	11-011	6.0625%
SANDOVAL		
Bernalillo (City)	29-120	6.8125%
Corrales (Sandoval)	29-504	6.625%
Cuba	29-311	6.5625%
Jicarilla Apache Nation (1)	29-931	6.00%
Jicarilla Apache Nation (2)	29-932	6.00%
Laguna Pueblo (1)	29-921	6.00%
Laguna Pueblo (2)	29-922	6.00%
Jemez Springs	29-217	6.6875%
Pueblo de Cochiti (1)	29-971	6.00%
Pueblo de Cochiti (2)	29-972	6.00%
Rio Rancho (Sandoval)	29-524	6.6875%
San Ysidro	29-409	6.50%
Sandia Pueblo (1)	29-911	6.00%
Sandia Pueblo (2)	29-912	6.00%
Santa Ana Pueblo (1)	29-951	6.00%
Santa Ana Pueblo (2)	29-952	6.00%
Santo Domingo Pueblo (1)*	29-973	6.00%
Santo Domingo Pueblo (2)*	29-974	6.00%
Remainder of County	29-029	6.00%
SAN JUAN		
Aztec	16-218	7.6250%
Bloomfield	16-312	7.5625%
Farmington	16-121	7.00%
Valley Water and Sanitation District*	16-321	6.4375%
Remainder of County	16-016	6.1875%
SAN MIGUEL		
Las Vegas	12-122	7.6875%
Mosquero (San Miguel)*	12-418	6.9375%
Pecos	12-313	7.3125%
Remainder of County	12-012	6.375%
SANTA FE*		
Edgewood*	01-320	7.625%
Espanola (Santa Fe)*	01-226	7.9375%
Espanola/Santa Clara Grant (1)**	01-903	7.9375%
Espanola/Santa Clara Grant (2)**	01-904	7.9375%
Nambe Pueblo (1)*	01-951	6.625%
Nambe Pueblo (2)*	01-952	6.625%
Pojoaque Pueblo (1)*	01-961	6.625%
Pojoaque Pueblo (2)*	01-962	6.625%
Pueblo de Cochiti (1)*	01-971	6.625%
Pueblo de Cochiti (2)*	01-972	6.625%
Santa Clara Pueblo(1)*	01-901	6.625%
Santa Clara Pueblo(2)*	01-902	6.625%
Santo Domingo Pueblo (1)*	01-973	6.625%
Santo Domingo Pueblo (2)*	01-974	6.625%
Santa Fe (city)*	01-123	7.9375%
Remainder of County*	01-001	6.625%

Municipality or County	Location Code	Rate
SIERRA		
Elephant Butte	21-319	6.875%
Truth or Consequences	21-124	7.25%
Truth or Consequences Airport	21-164	5.9375%
Williamsburg	21-220	7.1875%
Remainder of County	21-021	5.9375%
SOCORRO		
Magdalena	25-221	6.75%
Socorro (city)	25-125	6.875%
Socorro Indus. Park	25-162	5.8125%
Remainder of County	25-025	5.8125%
TAOS*		
El Prado Water and Sanitation District*	20-415	7.125%
El Valle de Los Ranchos Water & Sanitation District*	20-419	7.125%
Questa*	20-222	7.9375%
Questa Airport*	20-160	6.875%
Red River*	20-317	8.1875%
Taos (city)*	20-126	7.9375%
Taos Airport*	20-163	6.875%
Taos Ski Valley*	20-414	8.4375%
Remainder of County*	20-020	6.875%
TORRANCE		
Encino	22-410	6.9375%
Estancia	22-503	7.4375%
Moriarty	22-223	7.3125%
Moriarty Airport	22-159	6.375%
Mountainair	22-127	7.3125%
Willard	22-314	7.1875%
Remainder of County	22-022	6.375%
UNION*		
Clayton*	18-128	7.75%
Des Moines*	18-224	7.375%
Folsom*	18-411	7.375%
Grenville*	18-315	7.375%
Remainder of County*	18-018	5.9375%
VALENCIA		
Belen	14-129	7.1875%
Alexander Airport	14-152	6.00%
Bosque Farms	14-505	7.0625%
Laguna Pueblo (1)	14-901	6.00%
Laguna Pueblo (2)	14-902	6.00%
Los Lunas	14-316	7.1875%
Peralta*	14-412	7.00%
Remainder of County	14-014	6.00%

STATE GROSS RECEIPTS TAX RATE = 5.00%
COMPENSATING TAX RATE = 5.00 %

	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) - 5.00%	77-777
Out-of-State Business (All Other) - 5.00%	88-888

* Indicates rate changes due to enactment or expiration of local option taxes.
 ** Businesses located on Santa Clara land within the city limits of Espanola.

(1) Sales to or by tribal entities or members
 (2) Sales to tribal non-members by tribal non-members