

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE			Effective July 1, 2025 through June 30, 2026		
Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
BERNALILLO			COLFAX - Continued		
Remainder of County	02-002	6.1875%	Eagle Nest	09-509	7.6333%
Albuquerque	02-100	7.6250%	Maxwell*	09-202	7.0833%
Albuquerque Downtown TIF (MRA)*	02-701	7.6250%	Raton	09-102	8.2583%
Albuquerque West Central TIF (MRA)*	02-703	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)* 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	7.9250%
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 ^ 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	8.3900%
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	8.3900%
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%	Las Cruces El Paseo and S. Solano TIF (MRA)*	07-701	8.3900%
Santolina TID District 10	02-630	6.1875%	Las Cruces E. of Solano Neighborhood TIF (MRA)*	07-702	8.3900%
Santolina TID District 11	02-631	6.1875%	Las Cruces Mesquite TIF (MRA)*	07-703	8.3900%
Santolina TID District 12	02-632	6.1875%	Las Cruces Amador Proximo and South TIF (MRA)*	07-704	8.3900%
Santolina TID District 13	02-633	6.1875%	Las Cruces West Picacho TIF (MRA)*	07-705	8.3900%
Santolina TID District 14	02-634	6.1875%	Las Cruces Apodaca and Lift Up TIF (MRA)*	07-706	8.3900%
Santolina TID District 15	02-635	6.1875%	EDDY		
Santolina TID District 16	02-636	6.1875%	Remainder of County	03-003	5.7083%
Santolina TID District 17	02-637	6.1875%	Artesia	03-205	7.6458%
Santolina TID District 18	02-638	6.1875%	Carlsbad	03-106	7.3958%
Santolina TID District 19	02-639	6.1875%	Hope	03-304	6.5833%
Santolina TID District 20	02-640	6.1875%	Loving	03-403	7.3833%
South Campus TID District	02-430	7.6250%	GRANT		
State Fairgrounds	02-555	6.1875%	Remainder of County	08-008	6.3125%
Upper Petroglyphs TID District 1	02-607	6.1875%	Bayard	08-206	7.6250%
Upper Petroglyphs TID District 2	02-608	6.1875%	Hurley	08-404	7.3750%
Upper Petroglyphs TID District 3	02-609	6.1875%	Santa Clara	08-305	7.3750%
Upper Petroglyphs TID District 4	02-610	6.1875%	Silver City	08-107	8.1125%
Upper Petroglyphs TID District 5	02-611	6.1875%	GUADALUPE		
Upper Petroglyphs TID District 6	02-612	6.1875%	Remainder of County	24-024	6.3125%
Upper Petroglyphs TID District 7	02-613	6.1875%	Santa Rosa	24-108	8.3750%
Upper Petroglyphs TID District 8	02-614	6.1875%	Vaughn	24-207	8.4875%
Upper Petroglyphs TID District 9	02-615	6.1875%	HARDING		
Village of Tijeras	02-318	8.0750%	Remainder of County	31-031	5.8750%
Winrock Town Center TID District 1	02-035	7.6250%	Mosquero (Harding)	31-208	6.6875%
Winrock Town Center TID District 2	02-036	7.6250%	Roy	31-109	7.0625%
CATRON			HIDALGO		
Remainder of County	28-028	6.0625%	Remainder of County	23-023	6.1875%
Pueblo of Acoma (1)	28-923	8.0000%	Lordsburg	23-110	7.7500%
Pueblo of Acoma (2)	28-924	8.0000%	Virden	23-209	6.6875%
Reserve	28-130	7.7500%	LEA		
CHAVES			Remainder of County	06-006	5.2500%
Remainder of County	04-004	6.2708%	Eunice	06-210	7.0625%
Dexter	04-201	7.1458%	Hobbs	06-111	6.5625%
Hagerman	04-300	7.3333%	Jal	06-306	7.1875%
Lake Arthur	04-400	7.3333%	Lovington	06-405	7.0000%
Roswell*	04-101	8.2708%	Lovington Industrial Park	06-158	5.2500%
CIBOLA			Tatum	06-500	6.5625%
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					
Remainder of County	09-009	5.8333%			
Angel Fire	09-600	7.5208%			
Cimarron	09-401	7.8958%			

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LINCOLN			SANDOVAL - Continued		
Remainder of County	26-026	5.2500%	Santa Ana Pueblo (1)	29-951	7.2000%
Bonito Lake - Alamogordo ^d	26-508	5.2500%	Santa Ana Pueblo (2)	29-952	7.2000%
Capitan	26-211	6.5625%	Stonegate Communities TIDD	29-038	7.4375%
Carrizozo	26-307	7.2000%	Kewa Pueblo (1)	29-973	6.1250%
Corona	26-406	6.6875%	Kewa Pueblo (2)	29-974	6.1250%
Ruidoso	26-112	8.1875%	Village at Rio Rancho TIDD	29-525	7.4375%
Ruidoso Downs	26-501	7.1875%	Zia Pueblo (1)	29-981	6.1250%
LOS ALAMOS			Zia Pueblo (2)	29-982	6.1250%
City and County	32-032	7.0625%	SAN JUAN		
LUNA			Remainder of County	16-016	6.5000%
Remainder of County	19-019	6.6250%	Aztec	16-218	8.1875%
Columbus	19-212	8.2500%	Bloomfield	16-312	8.1250%
Deming	19-113	8.2500%	Farmington	16-121	8.1875%
McKINLEY			Kirtland	16-323	6.8125%
Remainder of County	13-013	6.5000%	SAN MIGUEL		
Gallup	13-114	8.0625%	Remainder of County	12-012	6.5833%
Pueblo of Zuni (1)	13-901	6.5000%	Las Vegas	12-122	8.1458%
Pueblo of Zuni (2)	13-902	6.5000%	Mosquero (San Miguel)	12-418	7.1458%
MORA			Pecos	12-313	7.5208%
Remainder of County	30-030	6.5208%	SANTA FE		
Wagon Mound	30-115	7.5208%	Remainder of County	01-001	6.8750%
OTERO			Edgewood (Santa Fe)	01-320	7.9375%
Remainder of County	15-015	6.2500%	Espanola (Santa Fe)	01-226	8.8125%
Alamogordo	15-116	8.1875%	Espanola/Santa Clara Grant (1) ^a *	01-903	10.8125%
Alamogordo Land ^d	15-322	6.2500%	Espanola/Santa Clara Grant (2) ^a *	01-904	10.8125%
Cloudfcroft	15-213	7.8125%	Kewa Pueblo (1)	01-973	6.8750%
Tularosa	15-308	7.6875%	Kewa Pueblo (2)	01-974	6.8750%
QUAY			Nambe Pueblo (1)	01-951	6.8750%
Remainder of County	10-010	6.4375%	Nambe Pueblo (2)	01-952	6.8750%
House	10-407	7.7500%	Pojoaque Pueblo (1)	01-960	7.1250%
Logan	10-309	8.1250%	Pojoaque Pueblo (2)	01-962	7.1250%
San Jon	10-214	8.1250%	Pueblo de Cochiti (1)	01-971	6.8750%
Tucumcari	10-117	8.1250%	Pueblo de Cochiti (2)	01-972	6.8750%
RIO ARRIBA			Pueblo de San Ildefonso (1)	01-975	7.0000%
Remainder of County	17-017	6.6250%	Pueblo de San Ildefonso (2)	01-976	7.0000%
Chama	17-118	8.3125%	Santa Clara Pueblo (1)*	01-901	8.8750%
Espanola (Rio Arriba)	17-215	8.6875%	Santa Clara Pueblo (2)*	01-902	8.8750%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.6875%	Santa Fe (city)	01-123	8.1875%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.6875%	Santa Fe Indian School/Nineteen Pueblos of NM (1) ^{a,c}	01-907	8.1875%
Espanola/Santa Clara Grant (1) ^a *	17-903	10.6875%	Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,c}	01-908	8.1875%
Espanola/Santa Clara Grant (2) ^a *	17-904	10.6875%	Pueblo of Tesuque (1)	01-953	7.1250%
Jicarilla Apache Nation (1)	17-931	6.6250%	Pueblo of Tesuque (2)	01-954	7.1250%
Jicarilla Apache Nation (2)	17-932	6.6250%	SIERRA		
Ohkay Owingeh Pueblo (1)	17-941	6.6250%	Remainder of County	21-021	6.6875%
Ohkay Owingeh Pueblo (2)	17-942	6.6250%	Elephant Butte	21-319	7.9375%
Pueblo de San Ildefonso (1)	17-975	7.0000%	Truth or Consequences	21-124	8.3750%
Pueblo de San Ildefonso (2)	17-976	7.0000%	Truth or Consequences Airport	21-164	6.6875%
Santa Clara Pueblo (1)*	17-901	8.6250%	Williamsburg	21-220	8.3750%
Santa Clara Pueblo (2)*	17-902	8.6250%	SOCORRO		
ROOSEVELT			Remainder of County	25-025	6.2500%
Remainder of County	11-011	6.3750%	Magdalena	25-221	7.1875%
Causey	11-408	6.8750%	Isleta Pueblo (1)	25-321	0.0000%
Dora	11-310	7.1250%	Isleta Pueblo (2) [^] use location code 25-025		6.2500%
Elida*	11-216	8.2500%	Pueblo of Acoma (1)	25-933	8.0000%
Floyd	11-502	6.8750%	Pueblo of Acoma (2)	25-934	8.0000%
Portales*	11-119	8.5500%	Socorro (city)	25-125	7.5625%
SANDOVAL			Socorro Industrial Park	25-162	6.2500%
Remainder of County	29-029	6.1250%	STATE GROSS RECEIPTS TAX RATE = 4.875%		
Bernalillo (City)	29-120	6.9375%	SPECIAL TAX RATES & REPORTING LOCATIONS		
Corrales	29-504	7.5625%	Out-of-State Business (R&D Services) - 4.875%	Location Code	77-777
Cuba	29-311	8.0625%	Out-of-State Business (All Other) - 4.875%		88-888
Edgewood (Sandoval)	29-335	6.9375%	NOTE KEY		
Jemez Springs	29-217	7.4250%	(1) Sales to tribal entities or members		
Jemez Pueblo (1)	29-941	6.2500%	(2) Sales to tribal non-members by tribal non-members		
Jemez Pueblo (2)	29-942	6.2500%	^a Businesses located on Pueblo land within the city limits.		
Jicarilla Apache Nation (1)	29-931	6.1250%	^b Businesses located within the water district and the city limits.		
Jicarilla Apache Nation (2)	29-932	6.1250%	^c Property owned by the 19 Pueblos of NM.		
Laguna Pueblo (1)	29-921	6.1250%	^d Land owned by Alamogordo outside Alamogordo boundaries.		
Laguna Pueblo (2)	29-922	6.1250%	[^] Indicates overlapping location code		
Los Diamantes TIDD	29-530	7.4375%	* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.		
Pueblo de Cochiti (1)	29-971	6.1250%	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 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%			

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

Effective July 1, 2025 through June 30, 2026

Municipality or County	Location Code	Rate	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 ^b	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		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.					
^e 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.					
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