

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

Effective January 1, 2026 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) ^a 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 ^a 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	7.5000%
Corona	26-406	6.6875%	Kewa Pueblo (2)	29-974	7.5000%
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	8.8125%
Alamogordo Land ^d	15-322	6.2500%	Espanola/Santa Clara Grant (2) ^a	01-904	8.8125%
Cloudcroft	15-213	7.8125%	Kewa Pueblo (1)	01-973	7.5000%
Tularosa	15-308	7.6875%	Kewa Pueblo (2)	01-974	7.5000%
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	6.8750%
Espanola (Rio Arriba)	17-215	8.6875%	Santa Clara Pueblo (2)	01-902	6.8750%
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	8.6875%	Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,c}	01-908	8.1875%
Espanola/Santa Clara Grant (2) ^a	17-904	8.6875%	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	6.6250%	Williamsburg	21-220	8.3750%
Santa Clara Pueblo (2)	17-902	6.6250%	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%	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%			
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%			

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/>

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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) [^] 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) [^] 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.					
[^] Indicates overlapping location code					
* Indicates rate change due to enactment/expiration of local option					
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