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## FISCAL IMPACT REPORT

LAST UPDATED 2/6/2024  
ORIGINAL DATE 1/29/2024

SPONSOR Cadena/Lente/Parajón

BILL  
NUMBER House Bill 212

SHORT TITLE Liquor Tax Rate & Fund

ANALYST Gray/Garcia

### REVENUE\* (dollars in thousands)

Type	FY24	FY25	FY26	FY27	FY28	Recurring or Nonrecurring	Fund Affected
LET			(\$240.0)	(\$450.0)	(\$670.0)	Recurring	General Fund
LET			(\$22,950.0)	(\$23,140.0)	(\$23,330.0)	Recurring	Local DWI Grant Fund
LET			(\$250.0)	(\$250.0)	(\$250.0)	Recurring	Class A Muni
LET			\$450.0	\$430.0	\$410.0	Recurring	Drug Court Fund
LET			\$35,340.0	\$35,530.0	\$35,570.0	Recurring	Alcohol Harms Alleviation Fund
<b>Net Total</b>			<b>\$12,350.0</b>	<b>\$12,120.0</b>	<b>\$11,730.0</b>	<b>Recurring</b>	<b>All State Revenues</b>
LDWI Grant Fund Balance			\$9,500.0			Nonrecurring	Alcohol Harms Alleviation Fund

Parentheses ( ) indicate revenue decreases.

\*Amounts reflect most recent analysis of this legislation.

### ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT\* (dollars in thousands)

	FY24	FY25	FY26	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
Healthcare costs**			Up to (\$5,000.0)	Up to (\$5,000.0)	Recurring	General Fund
TRD - IT & Admin		\$184.6		\$184.6	Nonrecurring	General Fund

Parentheses ( ) indicate expenditure decreases.

\*\*Healthcare costs presented here represent the potential positive fiscal impact of the bill on state revenues as less alcohol is consumed. See *Fiscal Implications*

Conflicts with House Bills 112, 179, 213, 217 and Senate Bill 147.

### Sources of Information

LFC Files

Agency Analysis Received From

Administrative Office of the Courts (AOC)  
Regulation and Licensing Department (RLD)

Health Care Authority (HCA)  
Taxation and Revenue Department (TRD)  
Department of Health (DOH)

## **SUMMARY**

### **Synopsis of House Bill 212**

House Bill 212 (HB212) changes the liquor excise tax from fixed amount of tax to a tax rate on the wholesale price. All wholesalers would pay an excise tax of 6 percent of the wholesale price of beer, 9 percent of the wholesale price of wine, and 12 percent of the wholesale price of spirits. The tax on wholesale craft products is levied at the same proportion as it is currently.

The bill changes distributions of the liquor excise tax. The newly created alcohol and substance use harms alleviation fund will receive most of liquor excise tax revenue. A set amount of \$25 million per year is designated for the general fund; drug court fund revenues are set at \$3 million per year.

The effective date of this bill is July 1, 2025.

## **FISCAL IMPLICATIONS**

The bill proposes to change the taxable base from volume sold to the price paid for alcoholic beverages sold by wholesalers, introducing differential tax rates based on the type, quality, and price of alcoholic beverages.

Under HB212, most spirits, wine, and beer products will likely be taxed at a higher rate compared with current law. This analysis estimates the tax increase will range from 30 percent to 100 percent on average, depending on the type of alcohol. For consumers, this translates to a per serving increase ranging from about 3 cents to 5 cents on average, depending on the type of alcohol. However, because HB212 imposes a tax as a percent of the wholesale price, more expensive products will see a larger increase. Craft distillers, small winegrowers, and microbrewers will likely not pay more tax on average compared with current law.

This analysis estimates the fiscal implications of the contemplated rate increase in two steps. First, the rate increase is applied to historical liquor excise tax collections. Second, the analysis estimates how consumers will react to the rate increase. Modeling assumptions made in this analysis were agreed to by Consensus Revenue Estimating Group economists. After the initial consumption change from the rate increases, this analysis assumes an average annual growth by liquor product from the last 10 years, removing the growth rates from FY21 and FY22 due to changes in consumption attributable to the Covid-19 pandemic.

In general, consumers react to higher prices by decreasing their consumption or shifting consumption to something less expensive. Additional discussion of the estimation method can be found in “Methods.”

## Impact of Price Increase

Increasing the price of a good generally decreases the demand for that good. The relationship between price increases and demand decreases is called the price elasticity of demand.<sup>1</sup>

This analysis uses price elasticities from a meta-analysis of 1,003 studies of the price elasticity of alcohol consumption.<sup>2</sup> This analysis uses the upper confidence intervals of the price elasticity estimate for beer, wine, and spirits illustrated below:

Type	Price Elasticity Estimate
Beer	-0.11
Wine	-0.19
Spirits	-0.20

Given these estimates, statewide consumption of alcohol will reduce by an estimate of about 1 percent, with the largest decrease occurring in the consumption of spirits and the smallest decrease in the consumption of beer.

Estimating the consumption response under HB212 requires estimating the average price increase. Because the bill imposes the tax as a percent of the wholesale price, this analysis estimates average wholesale prices for beer, wine, and spirits. See “Methods” for additional discussion.

This analysis only considers price when estimating the elasticity of alcohol demand. Other factors like income, whether a person is a heavy or moderate drinker, the price of alcohol consumed, and the availability of lower priced alcohol in neighboring states or tribal lands likely have significant impacts on total statewide alcohol consumption and public health. However, these were not considered.

## Fiscal Benefits

Studies have associated a decrease in alcohol consumption with an overall decrease in costs borne by state and local governments, primarily through lower healthcare costs. The Centers for Disease Control and Prevention (CDC) estimated the average cost per drink in New Mexico was \$2.77, with an estimated cost to government per drink of \$1.13 in 2010.<sup>3</sup> Based on these estimates, the fiscal benefits to the state under HB212 could be as high as \$5 million. Several adjustments were made and are discussed in “Methods.”

Using a cost-per-drink assumption to estimate taxpayer savings is tenuous and research is generally sparse in connecting researcher’s cost estimates to actual government operating budget savings. Further, government operating budgets are sticky, rarely decreasing while routinely increasing. It is unlikely that state agency operating budgets funded by general fund will decrease because of a tax change.

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<sup>1</sup> For more information on elasticity, readers are encouraged to visit this [explainer](#).

<sup>2</sup> *Effects of beverage alcohol price and tax levels on drinking: a meta-analysis of 1003 estimates from 112 studies* Wagenaar, Salois, and Komro, 2009.

<sup>3</sup> [CDC. Excessive Drinking is Draining the U.S. Economy](#)

However, even if agency operating budgets see no change, as less alcohol is consumed, overall service delivery will likely improve as more resources are freed up to prioritize service delivery away from alcohol-related issues to other priorities. This estimate is designed to capture the effective net change in costs, not necessarily the change in an agency’s operating budget.

While the effects of a price increase will not be the same for all New Mexicans, research has repeatedly agreed with the assumptions presented in this analysis. For example, the *Guide to Community Preventive Services* [concludes](#) there is strong evidence that raising alcohol excise taxes is an effective strategy for reducing excessive alcohol consumption and related harms.

However, TRD analysis points out the literature on the relationship between liquor prices and consumption is not fully conclusive, noting there are “various other factors that are used to curb consumption of alcohol as it relates to health outcomes and preventing impaired driving.” TRD continues:

In empirical studies it is hard to control for other social and legal steps that are taken to curb excessive drinking and then driving. Finally, there are studies pointing to the differences in policies and the impact by gender and race.

## Methods

**Elasticity.** The assumed price elasticities of demand were taken from Wagenaar et al 2009. Average retail prices for the third quarter of 2023 were taken from the council for community and economic research data for the Albuquerque, Las Cruces, and Sandoval-Rio Rancho metro areas. Where prices were not available, the analysis used an online survey of in-store retail prices in the Albuquerque metro area and were agreed to by CREG economists. These rates were applied to alcohol volume actuals from TRD. Each alcohol type with new tax proposed under HB212 were independently evaluated.

Wagenaar et al 2009 was a systemic review of studies examining relationships between measures of beverage alcohol tax or price levels and alcohol sales or self-reported drinking. A total of 112 studies of alcohol tax or price effects were found, containing 1,003 estimates of the tax/price–consumption relationship. The upper confidence interval was used for revenue estimates. As noted in the study, scholars have found that taxes are generally passed onto consumers at a 1 to 2 ratio. This analysis assumes 1 to 1.5 ratio.

**Prices.** Estimating a consumption reaction to a price increase requires an estimate of average prices. Wholesale prices are closely guarded and can vary dramatically by product, industry, and location. This estimate uses survey data on retail prices and estimates retail markup based on the Pennsylvania Liquor Control Board, a public entity that controls the retail sale of alcohol in Pennsylvania.

**Fiscal Benefits.** The CDC estimate of the price per drink derives from Sacks et al 2015. The study, which used 2010 data, included a cost per drink of alcohol considering 26 costs that can be attributed to drinking. These costs were estimated at the national and state level. The study used an incidence trend and price trend. The government share of costs was estimated separately for each of the 26 components. This analysis uses the Sacks et al 2015 estimate for the government share of cost per drink.

To estimate fiscal benefits, this analysis used the range of elasticities in Wagenaar et al 2009 to provide an upper bound and lower bound of the consumption reaction to a tax increase. Several additional adjustments were made. First, this analysis narrows cost savings from Sacks et al 2015 to public health savings alone, which comprises about two-thirds of the costs to governments associated with drinking. Second, it is assumed that New Mexico’s cost to state government will be half of the total cost to government. Third, a fraction was multiplied by this estimate to account for changes since 2010, the data year used, and to adjust for New Mexico-specific factors.

**Impact of Earmarks**

The bill does not include a recurring appropriation, but diverts or “earmarks” revenue, representing a recurring loss from the general fund. LFC has concerns with including continuing distribution language in the statutory provisions for funds because earmarking reduces the ability of the Legislature to establish spending priorities.

TRD analysis states:

New Mexico’s tax code is out of line with most states in that more complex distributions are made through the tax code. As an alternate to this proposal and revenue earmarks, the liquor excise tax could be distributed to the general fund and alcohol abuse funding needs could be provided for through general fund appropriations in HB2. The more complex the tax code’s distributions are, the costlier it is for TRD to maintain the GenTax system and the more risk is involved in programming change.

HB212 makes several changes of liquor excise tax (LET) distributions, as outlined below.

**HB212 Liquor Excise Tax Distribution Changes**

Fund	Current FY25 Estimated Distributions		New HB212 FY26 Estimated Distributions	
	Rate (if applicable)	Amount	Rate (if applicable)	Amount
Local DWI Grant Fund	45%	\$22,700	N/A	\$0
Municipality – Class A County (Farmington)	N/A	\$249	N/A	\$0
Drug Court Fund	5%	\$2,529	N/A	\$3,000
General Fund	49.5%	\$25,041	N/A	\$25,008
Alcohol Harms Alleviation Fund	N/A	\$0	N/A	\$35,340

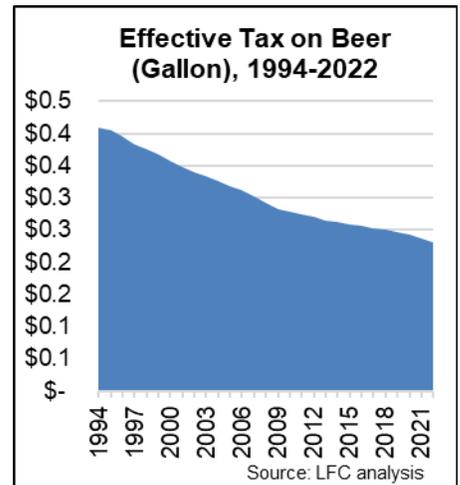
TRD notes:

Proposing fixed dollar amounts for monthly distributions may cause issues in the event liquor excise tax revenue in a given month is not sufficient to cover the fixed amounts due to amended returns or late filings. If that occurs, the general fund will need to cover the difference(s) to meet the flat amounts. That would effectively cause a negative distribution to the general fund.

Revenues to the General Fund and the Drug Court Fund are fixed amounts. These funds will not benefit in the future from the potential growth in liquor excise tax due to inflation or population growth. While a fixed distribution amount assures these funds a steady revenue for budgeting, it does not allow for any growth in revenue for future needs.

## Effects of Inflation

Taxes on alcohol have remained at their current levels since 1994. Because alcohol is taxed by volume at a fixed point, the value of the tax has eroded by about half since it was last changed. In 1994, the tax a consumer paid for a pint of beer was about 2 percent the total cost of the beer. Today, a consumer would pay about 0.5 percent. If tax rates had followed inflation, alcohol excise taxes would be 73 percent higher today. The issue of eroding alcohol excise tax rates is a national trend identified as a concern by public health researchers.



## Regressivity

New Mexico’s liquor excise tax is regressive. The tax makes up a higher share of a person’s income if their income is low. Increasing the tax will exacerbate the regressivity of the liquor excise tax.

HB212 proposed changes removes some of the regressivity effects because people with higher incomes are likely to purchase more expensive alcohol compared with people with lower incomes. However, like a sales tax, the changes under HB212 will still impact people with lower incomes more than people with higher incomes.

A 2018 study found that the heaviest drinkers—the 4 percent who drink the most—consume about 30 percent of alcohol. In total, the top 25 percent of drinkers consume about 78 percent of alcohol.<sup>4</sup> U.S. Centers for Disease Control’s behavioral risk factor surveillance system (BRFSS) data generally suggests that people with higher incomes drink more and engage in more excessive drinking.

The Substance Abuse and Mental Health Services Administration (SAMHSA) [notes](#) that some research has found any regressive effects from an increase in alcohol taxes are likely small and primarily concentrated among the heaviest concentrated among the heaviest drinking populations, not the broader population of people who drink alcohol. For example, currently, moderate drinkers in New Mexico pay about \$5 annually while heavy drinkers pay \$40 annually.

Further, the benefits of higher alcohol taxes are generally considered to be progressive because people with lower incomes are more likely to use the services provided by new revenues than those with more wealth.

## Transfer of Fund Balance

Section 5 of HB212 transfers the fund balance of the local DWI grant fund to the alcohol and substance use harms alleviation fund. The FY23 audit of the Department of Finance and Administration shows a year-end fund balance of \$9.5 million, which is used here. The fund typically spends most of the revenue it receives in a year, but a fund balance has accumulated.

<sup>4</sup> <https://www.recoveryanswers.org/research-post/alcohol-sales-excessive-drinking/>

## SIGNIFICANT ISSUES

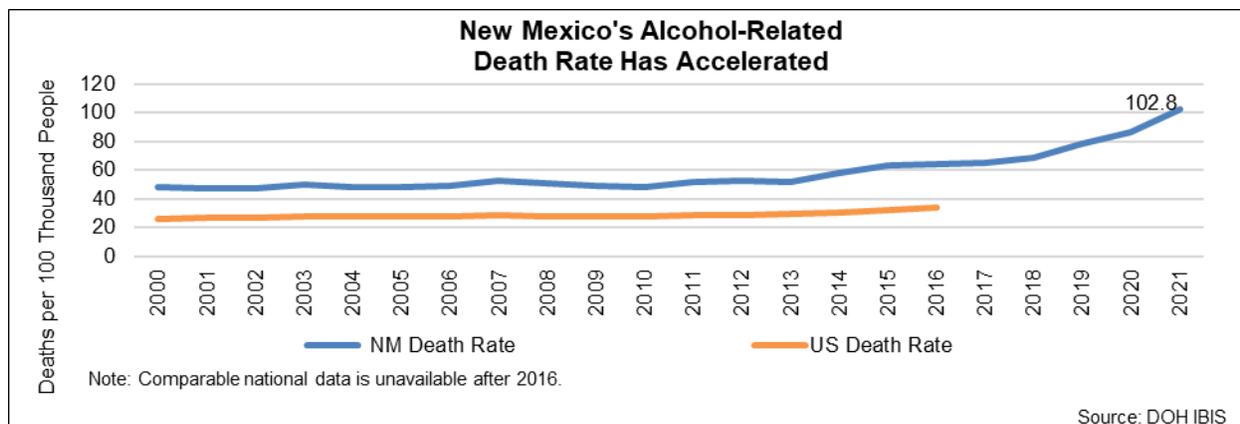
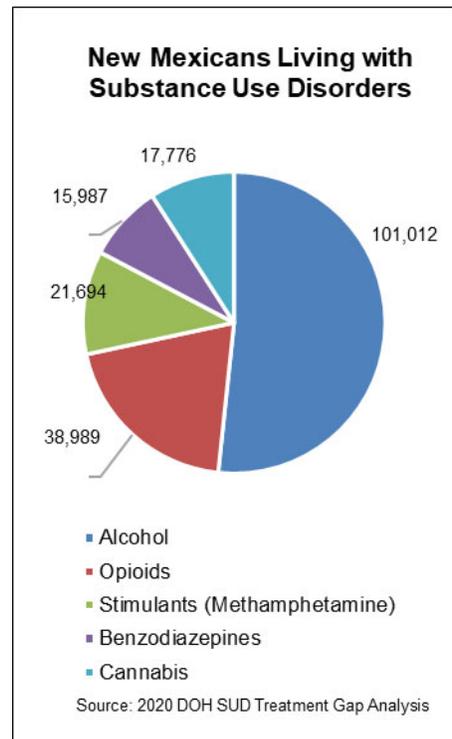
Overall, HB212 addresses a major public health issue by using a research-supported structural policy mechanism known to make alcohol less available. The legislation will also dramatically increase resources available for treatment and prevention of alcohol use disorder (AUD). However, the bill lacks mechanisms that would ensure the new resources are invested in evidence-based programs, and weak implementation may reduce the legislation’s potential to improve public health outcomes.

### Alcohol Use Disorder in New Mexico

According to a 2023 LFC progress report, alcohol is New Mexico’s predominant substance-use problem. In 2021, 2,274 New Mexicans died from alcohol-related causes, roughly six people each day. The state has had the highest alcohol-related death rate in the country for over a decade, and the state’s alcohol related death rate grew by 32.4 percent between 2019 and 2021.

The LFC progress report noted the effects of the pandemic exacerbated existing problems. According to the National Institute of Alcohol Abuse and Alcoholism, the traumas of the pandemic, including Covid-19 infection, job losses, housing dislocation, and social isolation, caused alcohol consumption to increase 10 percent nationally and alcohol-related deaths to spike in all states. Nationally, Kaiser Family Foundation finds two-thirds of the public report they or someone in their family has been addicted to drugs or alcohol.

Between 2019 and 2021, the most recent year for which the Department of Health (DOH) has published data, the state’s rate of alcohol-related deaths increased from 78.5 deaths per 100 thousand people to 102.8 deaths per 100 thousand people, a 31 percent increase. In 2016, New Mexico’s alcohol-related death rate was nearly twice the national rate.



According to a 2023 LFC progress report, McKinley, Cibola, Rio Arriba, San Juan, and Socorro Counties are hotspots of alcohol-related deaths. McKinley, Cibola, Rio Arriba, San Juan, and Socorro counties had the highest alcohol-related death rates in 2021, the most recent year for

which DOH has reported county-level data (Appendix 1). These five counties all had death rates that exceed 150 per 100 thousand people. Meanwhile, deaths in Bernalillo, McKinley, San Juan, Santa Fe, and Sandoval counties made-up 62 percent of all 2021 alcohol-related deaths in the state in 2021.

A 2020 DOH gap analysis suggests, of the 100 thousand people who live with an alcohol use disorder, about 70 thousand do not receive treatment. DOH estimated about 10 percent of those who need treatment and do not receive it will never receive it.

According to the BRFSS, 48 percent of New Mexicans, about 1 million people, reported drinking at least once in the last 30 days in 2022. The BRFSS reports that 15 percent of New Mexicans, over 300 thousand people, reporting binge drinking in 2022.

Despite the growing number of people living with an alcohol use disorder, the state recently loosened some market-based policy interventions that limit access to alcohol. In 2019, legislation (SB413) amended the definitions of microbrewers and winegrowers, extending the definitions of producers and quantities that fit into the small producer tax rate categories. In 2021, legislation (HB255) made significant changes to New Mexico’s liquor laws. The statute shifted the start time for Sunday alcohol sales from 11 a.m. to 7 a.m., permitted the home delivery of alcohol, and created a new category of restaurant liquor license that reduced the cost of providing spirits, not just beer and wine. However, the bill also restricted the sale of liquor other than beer for some licenses that sell gasoline, prohibited the sale of small alcohol containers, and required DOH to study the effect of home alcohol delivery.

**State Tax Rankings**

Analysis from the Taxation and Revenue Department (TRD) notes that New Mexico has one of the higher liquor excise tax rates in the region and that the HB212 proposal would make New Mexico’s rate one of the highest in the country for certain products.

**State Rankings by State Level Liquor Excise Taxes**

Liquor Category	New Mexico Proposed Rates	New Mexico Current Rates	Surrounding States				
			Arizona	Utah	Colorado	Oklahoma	Texas
Beer	4	14	36	13	46	15	31
Spirits	24	24	43	6	47	27	46
Wine	1	5	26	*	40	29	44

Note: Comparable state ratings based on dollars/gallon, include local rates, state-controls, differing rates by alcohol content. Utah has state-controlled sales of wine.

Source: Tax Foundation, TRD Analysis

The rate increases by liquor product in HB212 are relatively modest for the consumer but will place New Mexico as the highest in the nation for wine, top five for beer, and in the middle half for spirits. The increase in rates may drive some of the purchasing of products to neighboring states with lower tax rates or to online retail purchasing.

**Prevention Efforts**

The 2023 LFC progress report noted, while the state has invested significantly in treatment, New Mexico has not dedicated the same resources toward prevention. An increase to liquor excise

taxes will likely increase the price of alcohol and decrease consumption, but it is just one of a constellation of policies that could be considered. As the federal Substance Abuse and Mental Health Services Administration (SAMHSA) notes other strategies involve limiting alcohol's physical availability, social availability, and psychological availability. Further, SAMHSA reports that no single policy should be considered in isolation to reduce the influence of alcohol on communities because such policies are most effective when they are coordinated statewide, complement existing policies, and leverage different policy frameworks.<sup>5</sup>

HB212 considers dramatically increasing resources that may be used for prevention efforts, but the legislation contains no policy mechanisms that direct agencies to invest the new resources in effective prevention programs. The LFC progress report notes that a variety of strategies could be used to prevent people from developing AUD and intervene early among people who may be at risk or show signs of problematic alcohol use.

**Social Determinants of Health.** Social determinants of health (SDOHs) are upstream conditions, such as housing, food, education, employment, and transportation, that affect quality of life and population health outcomes. As reported by the policy think-tank the Center for Budget and Policy Priorities, people of color are more likely to experience barriers to treatment and have worse outcomes due to differentials in quality of treatment.

New Mexico has very high rates of adverse childhood experiences (ACEs) and other risk factors and must address social determinants of health. According to United Health Foundation's *America's Health Rankings*, New Mexico's children and youth experience the highest rates in the country of ACEs, potentially traumatic events such as experiencing abuse and neglect, growing up in a household with substance use or behavioral health problems, and food or housing insecurity. According to DOH, 67 percent of adults have at least one adverse childhood experience, and nearly one in four adults have four or more ACEs. The National Institutes of Health suggests interventions in early childhood can help prevent future substance use disorders.

### Implementation Risks

The bill lacks guardrails on implementation. The new revenue flowing into the alcohol harms alleviation fund may be squandered if poorly implemented. Several major implementation concerns go unaddressed by the legislation.

**Reporting and Data Collection.** According to the 2023 LFC progress report, the Legislature lacks timely information about the public-health impacts of substance use disorders, including alcohol use disorders. The state is measuring and tracking alcohol-related and overdose death data. However, changes to these outcomes and reporting about these indicators lag considerably behind policy efforts. Moving forward, DOH could help identify and report about timely leading indicators to measure state progress to address SUD.

HB212 does not offer new reporting requirements. As noted in the progress report, providing the Legislature with recurring and consistent information about how many New Mexicans need and are receiving AUD treatment, the types of services they are receiving, and the spending on these services could allow the state to track progress toward meeting treatment gaps and ensuring

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<sup>5</sup> [Implementing Community-Level Policies to Prevent Alcohol Misuse.](#)

public investments are made in evidence-based approaches. These approaches could help ensure the substantial new resources available toward treatment and prevention are best utilized.

**Fractured Coordination.** According to the 2023 LFC progress report, New Mexico risks duplicating or underleveraging available resources without coordination. The Behavioral Health Collaborative’s statutory role positions the organization to play a strategic role in developing a comprehensive plan to address substance use disorders in the state. Given the additional resources available under HB212, collaboration and coordination is needed to avoid resource duplication or supplanting. The Behavioral Health Collaborative is currently operating under a strategic plan that is about to end. It is funding needs assessments by the local collaboratives in support of its next strategic plan. LFC previously noted the Behavioral Health Collaborative should enhance its overarching coordinating role. Additionally, LFC has previously noted reporting data from the administrative services organization (the private payment processor under contract with the state Behavioral Health Collaborative) would help track performance related to behavioral health across departments. The Behavioral Health Collaborative has an opportunity to play a coordinating function across all three branches of government. However, HB212 does not offer new statutory guidance or guardrails to ensure coordination is improved.

## TECHNICAL ISSUES

TRD analysis notes:

Section 2: Under current law, some newer alcoholic products do not clearly meet definitions under the statute, and therefore there could be disputes which rate applies to them. For example, premade alcoholic mixed drinks; alcoholic seltzers, and alcoholic mead do not cleanly fall in the current definitions. TRD suggests defining broader categories that will anticipate the [vast] variety of alcoholic beverages that become marketable.

## CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

This bill conflicts with HB112 (Liquor Tax Distribution for Treatment), HB179 (Liquor Tax Changes & Uses), HB213 (Liquor Tax & Definitions), HB217 (Liquor & Car Tax Distributions), and SB147 (Liquor Tax Increase & Use).

Attachments

1. Sample of August 2023 LFC progress report *Addressing Substance Use Disorders* recommendations.
2. Alcohol-Related Deaths by County, 2021

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## Attachment 1

### Sample of August 2023 LFC progress report *Addressing Substance Use Disorders* recommendations.

The 2023 LFC progress report recommended several actions related to AUD. HB212 does nothing to change state law that would ensure any of these recommendations are implemented.

The **Department of Health** should consider reporting to the Legislature about its plans, scope of responsibility, and timeline for the creation of the Office of Alcohol Prevention.

The **Human Services Department** should consider:

- Reporting to the Legislature and public annually about the number of patients receiving substance use treatment, the forms of evidence-based treatment they receive, and expenditures for these programs;
- Moving forward with its proposed plan to create additional billing codes and differentials for evidence-based forms of psychotherapy;
- Studying pilots contained within New Mexico's and other state's 1115 Medicaid waivers that address social determinants of health to determine the most effective models and services;
- Ensuring that the MCO contracts for Turquoise Care require the MCOs to maintain an adequate Behavioral Health network and ensure that access to those providers is readily available;
- Ensuring that the Medicaid incentive programs reward and sanction, as appropriate, the MCOs who perform well in delivery of SUD services;
- Reporting back to the Legislature about the outcomes associated with Medicaid provider rate increases, including impact to the state's number of behavioral health providers and access to patient care;
- Reporting to the Legislature about the plans, scope of responsibility, and timeline for the BHSD coordinator role focused on alcohol use disorders (AUD);
- Reporting to the Legislature about the plans, timeline, and outcomes of the statewide substance use treatment plan.

The **medical licensing boards** should consider expanding existing continuing medical education requirements related to opioid use disorders to include treatment of AUD for all providers.

## Attachment 2

## Alcohol-Related Deaths by County, 2021

Decedent's County of Residence	Deaths per 100,000 Population, Age-adjusted	Number of Deaths	Population Estimate (years combined)
McKinley	335.7	226	71,780
Cibola	179.4	51	27,184
Rio Arriba	176.6	75	40,179
San Juan	169.3	199	121,237
Socorro	156.2	25	16,346
Mora	144.3	6	4,196
Taos	118.6	41	34,623
Sierra	115.1	18	11,523
Colfax	108.8	14	12,369
San Miguel	106.4	32	27,150
Quay	102.7	9	8,709
Luna	101.9	27	25,429
Union	98.4	4	4,036
Valencia	98	78	77,190
Bernalillo	96.8	709	676,626
Otero	94	68	68,549
Torrance	91.8	16	15,041
Guadalupe	91.2	5	4,439
Chaves	87.8	60	64,454
Sandoval	87.3	137	151,369
Lincoln	84.5	20	20,557
Grant	81.8	29	27,889
Santa Fe	81.5	143	155,201
Eddy	74.8	48	61,939
Curry	66.4	31	49,230
Lea	63.8	43	72,637
Dona Ana	57.2	126	221,508
Roosevelt	52.7	10	19,232
Los Alamos	35.2	9	19,391
NM Resident, County Unknown	.	6	.
Catron	**	**	3,731
De Baca	**	**	1,685
Harding	**	**	659
Hidalgo	**	**	4,102
Overall	102.7	2,274	2,120,188

Source: DOH IBIS