NEW MEXICO COUNTIES

COUNTY LOCAL OPTION GROSS RECEIPTS TAX INCREMENT AUTHORITY and ENACTMENT

			7-20E-9 to 7-20E-11					7-20E-28			7-20E-19		7-20E-21				7-20E-22				7-20E-20	7-20E-18		7-20E-13	7-20C-1 to 7-20C-17				7-20E-12	7-20F-1 to 12		7-20E-17	7-20E-15 to		7-20E-23	7-20E-25				7-20E-26
Counties	County	Total	County Gross Receipts Tax					Hold Harmless			Infrastructure		Capital Outlay				Emergency Communications				County	Health		7-20E-14	Local Hospital				County	County		County	7-20E-16		Regional	Regional				Water
By Name	Rate	Rate					SNCP										& Medical Services				Education	Care		Hospital					Hospital	Correctional		Environ.	Fire Protection		Transit	Spaceport				&
			1/8	1/8	1/8	1/16	1/12	1/8	1/8	1/8	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/2	1/16	1/16	1/8	1/8	1/8	1/8	1/8	Emergency	Facilities		1/8	Services		1/8	1/8	1/8	1/8	1/8	Sanitation
Increments ➤			.125%	.125%	.125%	.0625%	.0833%	.125%	.125%	.125%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	.0625%	.0625%	.125%	.125%	.125%	.125%	.125%	.25%	.0625%	.0625%	.125%	.125%	.125%	.125%	.125%	.125%	.125%	.125%	.25%
Bernalillo	1.3125%	6.4375%																																						
Catron	0.5625%	5.6875%																																						
Chaves	1.3958%	6.5208%																																						
Cibola	1.6875%	6.8125%																																						
Colfax	0.9583%	6.0833%																																						
Curry	1.0000%	6.1250%																																						
DeBaca	1.5625%	6.6875%																																						
Dona Ana	1.6250%	6.7500%																																						
Eddy	0.8333%	5.9583%																																						
Grant	1.4375%	6.5625%																																						
Guadalupe	1.3125%	6.4375%																																						
Harding	1.0000%	6.1250%																																						
Hidalgo	1.0625%	6.1875%																																						
Lea	0.3750%	5.5000%																																						
Lincoln	0.3750%	5.5000%																																						
Los Alamos	0.7500%	7.3125%																																						
Luna	1.7500%	6.8750%																																						
McKinley	1.6250%	6.7500%																																						
Mora	1.5625%	6.6875%																																						
Otero	1.1875%	6.3125%																																						
Quay	1.5625%	6.6875%																																						
Rio Arriba	1.3750%	6.8750%																																						

NEW MEXICO COUNTIES

COUNTY LOCAL OPTION GROSS RECEIPTS TAX INCREMENT AUTHORITY and ENACTMENT

			7-20E-9 to 7-20E-11					7-20E-28			7-20E-19		7-20E-21				7-20E-22				7-20E-20	7-20E-18		7-20E-13	7-20C-1 to 7-20C-17				7-20E-12	7-20F-1 to 12		7-20E-17	7-20E-15 to		7-20E-23	7-20E-25				7-20E-26
Counties	County	Total	County Gross Receipts Tax					Hold Harmless			Infrastructure		Capital Outlay				Emergency Communications				County	Health		7-20E-14	Local Hospital				County	County		County	7-20E-16		Regional	Regional				Water
By Name	Rate	Rate					SNCP										& Medical Services				Education	Care		Hospital					Hospital	Correctional		Environ.	Fire Protection		Transit	Spaceport				&
			1/8	1/8	1/8	1/16	1/12	1/8	1/8	1/8	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/16	1/2	1/16	1/16	1/8	1/8	1/8	1/8	1/8	Emergency	Facilities		1/8	Services		1/8	1/8	1/8	1/8	1/8	Sanitatior
Increments ➤			.125%	.125%	.125%	.0625%	.0833%	.125%	.125%	.125%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	.0625%	.0625%	.125%	.125%	.125%	.125%	.125%	.25%	.0625%	.0625%	.125%	.125%	.125%	.125%	.125%	.125%	.125%	.125%	.25%
Roosevelt	1.5000%	6.6250%																																					
Sandoval	1.1250%	6.2500%																																					
San Juan	1.4375%	6.5625%																																					
San Miguel	1.7083%	6.8333%																																					
Santa Fe	1.8750%	7.1250%																																					
Sierra	1.8125%	6.9375%																																					
Socorro	0.8750%	6.3750%																																					
Taos	2.0000%	7.3125%																																					
Torrance	1.6250%	6.7500%																																					
Union	0.9375%	6.0625%																																					
Valencia	1.7500%	6.8750%																																					

Notes:

1. **The two rate columns to the right of the county name reflect first the county imposed rate and then the total rate. Total rate includes the state GRT rate of 5.125%. The chart does not reflect any municipal imposed rates.**

2. **All enacted increments are effective as of July 1, 2018.**

Color Coding for Referenda Requirement: (Top Increments Row)

- Referendum Required
- No Referendum Required
- Negative Referendum by Voter Petition

Color Coding for Used and Unused Increments:

- Enacted Increments
- Not enacted; check statute for eligibility
- Available to three or less counties or less only

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