

**NEW MEXICO ASSOCIATION OF COUNTIES
COUNTY LOCAL OPTION GROSS RECEIPTS TAX INCREMENT AUTHORITY ENACTMENT**

Counties By Name	County Rate	Total Rate	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
			County Gross Receipts Tax					Hold Harmless			Infrastructure		Capital Outlay				Emergency Communications & Medical Services				Education	Health Care		Hospital	Local Hospital					Hospital	County	County	County	7-20E-16	Regional	Regional					Water & Sanitation	
Increments >			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	1/8	Sanitation			
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%	7.0000%																																								
Sierra	1.8125%	6.9375%																																								
Socorro	0.8750%	6.0000%																																								
Taos	2.0000%	7.1250%																																								
Torrance	1.6250%	6.7500%																																								
Union	0.9375%	6.0625%																																								
Valencia	1.7500%	6.8750%																																								

Notes:

- 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.
- All enacted increments are effective as of 07/01/17.

**Color Coding for Referenda Requirement:
(Top Increments Row)**

Referendum Required	Red
No Referendum Required	Yellow
Negative Referendum by Voter Petition	Cyan

Color Coding for Used and Unused Increments:

Enacted Increments	Orange
Not enacted; check statute for eligibility	Blue
Available to three or less counties or less only	Green
Will take effect on January 1, 2018	Purple

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