

LFC Requester:

Jennifer Faubion

**AGENCY BILL ANALYSIS - 2026 REGULAR SESSION**

WITHIN 24 HOURS OF BILL POSTING, UPLOAD ANALYSIS TO  
[AgencyAnalysis.nmlegis.gov](http://AgencyAnalysis.nmlegis.gov) and email to [billanalysis@dfa.nm.gov](mailto:billanalysis@dfa.nm.gov)  
*(Analysis must be uploaded as a PDF)*

**SECTION I: GENERAL INFORMATION**

*{Indicate if analysis is on an original bill, amendment, substitute or a correction of a previous bill}*

**Date Prepared:** 2/4/26 *Check all that apply:*  
**Bill Number:** SB 182 Original  Correction   
 Amendment  Substitute

**Sponsor:** Sanchez **Agency Name**  
Brantley **and Code** 995 NMC  
Woods **Number:** \_\_\_\_\_  
**Short Title:** DYED DIESEL GRT **Person Writing** Hannah Kase Woods  
DEDUCTION **Phone:** 505-820-8102 **Email** hwoods@nmcounties.org

**SECTION II: FISCAL IMPACT****APPROPRIATION (dollars in thousands)**

Appropriation		Recurring or Nonrecurring	Fund Affected
FY26	FY27		

**REVENUE (dollars in thousands)**

Estimated Revenue			Recurring or Nonrecurring	Fund Affected
FY26	FY27	FY28		

(Parenthesis ( ) indicate revenue decreases)

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

	FY26	FY27	FY28	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
<b>Total</b>						

(Parenthesis ( ) Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to:  
 Duplicates/Relates to Appropriation in the General Appropriation Act

## **SECTION III: NARRATIVE**

### **BILL SUMMARY**

#### Synopsis:

#### **FISCAL IMPLICATIONS**

New Mexico county governments remain concerned about legislative proposals to limit local revenues, add tax exemptions, or provide tax credits. SB182 proposes creates a GRT deduction for receipts from the sale of dyed diesel fuel with a sunset of June 2031. The fiscal impacts are difficult to quantify, but even a small impact is cumulative when combined with the number of similar exemptions. Counties are on the front lines of delivering essential public services, including public safety, infrastructure, and healthcare. Legislative proposals that erode gross receipts taxes (GRT) and property tax revenues directly affect a county's ability to provide these critical services.

It is important to note that unlike many municipalities, counties are highly reliant on both GRT and property taxes as their primary revenue sources. Depending on the specific county, this percentage can fluctuate dramatically statewide and changes affect each county differently.

#### **ESTIMATED PERCENTAGE OF RELIANCE ON GRT & PROPERTY TAXES**

<b>COUNTY</b>	<b>% GRT</b>	<b>% Property</b>
<b>Bernalillo County</b>	<b>66%</b>	<b>34%</b>
<b>Catron County</b>	<b>40%</b>	<b>60%</b>
<b>Chaves County</b>	<b>65%</b>	<b>35%</b>
<b>Cibola County</b>	<b>65%</b>	<b>35%</b>
<b>Colfax County</b>	<b>30%</b>	<b>70%</b>
<b>Curry County</b>	<b>56%</b>	<b>44%</b>
<b>De Baca County</b>	<b>30%</b>	<b>70%</b>
<b>Dona Ana County</b>	<b>58%</b>	<b>42%</b>
<b>Eddy County</b>	<b>77%</b>	<b>23%</b>
<b>Grant County</b>	<b>64%</b>	<b>36%</b>
<b>Guadalupe County</b>	<b>41%</b>	<b>59%</b>
<b>Harding County</b>	<b>36%</b>	<b>64%</b>
<b>Hidalgo County</b>	<b>40%</b>	<b>60%</b>
<b>Lea County</b>	<b>60%</b>	<b>40%</b>
<b>Lincoln County</b>	<b>32%</b>	<b>68%</b>
<b>Los Alamos County</b>	<b>93%</b>	<b>7%</b>
<b>Luna County</b>	<b>58%</b>	<b>42%</b>
<b>McKinley County</b>	<b>75%</b>	<b>25%</b>
<b>Mora County</b>	<b>64%</b>	<b>36%</b>
<b>Otero County</b>	<b>60%</b>	<b>40%</b>
<b>Quay County</b>	<b>63%</b>	<b>37%</b>
<b>Rio Arriba County</b>	<b>61%</b>	<b>39%</b>
<b>Roosevelt County</b>	<b>48%</b>	<b>52%</b>
<b>San Juan County</b>	<b>69%</b>	<b>31%</b>
<b>San Miguel County</b>	<b>60%</b>	<b>40%</b>
<b>Sandoval County</b>	<b>45%</b>	<b>55%</b>

Santa Fe County	62%	38%
Sierra County	56%	44%
Socorro County	54%	46%
Taos County	64%	36%
Torrance County	61%	39%
Union County	38%	62%
Valencia County	62%	38%

**GROSS**

**RECEIPT**

**TAXES**

County GRT revenues are extremely volatile, with many counties only now returning to pre-pandemic levels. In any given year, a natural disaster, significant industry change, contract with a major employer, or legislative exemption can significantly impact a county's budget:

**COUNTY GRT FY 24 – FY 25 AND PERCENTAGE FLUNCTUATION**

<b>COUNTY</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>% OF CHANGE</b>
Bernalillo County	\$311,433,967.89	\$324,928,052.96	4%
Catron County	\$1,266,479.35	\$1,081,504.80	-15%
Chaves County	\$20,184,589.74	\$20,638,015.79	2%
Cibola County	\$6,958,199.63	\$7,964,858.55	14%
Colfax County	\$2,836,997.25	\$3,191,339.77	12%
Curry County	\$14,074,996.65	\$13,842,703.23	-2%
De Baca County	\$725,747.11	\$437,005.49	-40%
Dona Ana County	\$75,093,080.61	\$80,428,544.55	7%
Eddy County	\$102,023,642.42	\$110,665,583.90	8%
Grant County	\$10,422,932.16	\$10,985,811.65	5%
Guadalupe	\$2,309,096.37	\$1,580,581.14	-32%
Harding County	\$367,836.44	\$356,730.48	-3%
Hidalgo County	\$1,150,527.14	\$1,530,857.96	33%
Lea County	\$48,275,303.84	\$49,656,015.01	3%
Lincoln County	\$3,245,920.72	\$4,586,109.67	41%
Los Alamos County	\$102,020,036.10	\$80,447,933.21	-21%
Luna County	\$9,189,779.29	\$10,662,691.30	16%
McKinley County	\$21,646,794.94	\$21,940,043.60	1%
Mora County	\$2,453,741.22	\$2,900,483.47	18%
Otero County	\$15,815,256.71	\$18,920,825.26	20%
Quay County	\$3,700,470.44	\$4,338,288.35	17%
Rio Arriba County	\$12,025,333.11	\$12,775,339.54	6%
Roosevelt County	\$6,232,597.65	\$6,852,940.17	10%
San Juan County	\$52,967,585.19	\$59,108,909.18	12%
San Miguel County	\$7,363,373.68	\$8,377,347.91	14%
Sandoval County	\$32,121,774.61	\$28,931,720.14	-10%
Santa Fe County	\$101,773,041.62	\$106,016,330.13	4%
Sierra County	\$5,293,608.06	\$5,352,848.16	1%
Socorro County	\$4,186,809.44	\$4,632,001.90	11%
Taos County	\$20,333,385.37	\$26,233,177.31	29%
Torrance County	\$6,602,975.40	\$9,936,446.08	50%
Union County	\$1,429,472.96	\$1,270,960.60	-11%

<b>Valencia County</b>	<b>\$28,637,431.31</b>	<b>\$29,420,899.28</b>	<b>3%</b>
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**Source: TRD Monthly Local Govt. Distribution Reports (RP-500)**

**SIGNIFICANT ISSUES**

**PERFORMANCE IMPLICATIONS**

**ADMINISTRATIVE IMPLICATIONS**

**CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP**

**TECHNICAL ISSUES**

**OTHER SUBSTANTIVE ISSUES**

**ALTERNATIVES**

**WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL**

**AMENDMENTS**