

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 County Gross Receipts Tax					7-20E-28 Hold Harmless			7-20E-19 Infrastructure		7-20E-21 Capital Outlay				7-20E-22 Emergency Communications & Medical Services				7-20E-20 County Education	7-20E-18 Health Care		7-20E-13 7-20E-14 Hospital	7-20C-1 to 7-20C-17 Local Hospital				7-20E-12 County Hospital Emergency	7-20F-1 to 12 County Correctional Facilities		7-20E-17 County Environ.	7-20E-15 to 7-20E-16 Fire Protection Services		7-20E-23 Regional Transit	7-20E-25 Regional Spaceport				7-20E-26 Water & Sanitation	7-20E-27 Business Retention
Increments ➤			.125%	.125%	.125%	.0625%	0.083%	.125%	.125%	.125%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	.0625%	.0625%	.125%	.125%	.125%	.125%	.25%	.0625%	.0625%	.125%	.125%	.125%	.125%	.125%	.125%	.125%	.25%	.1875%			
Bernalillo	1.1250%	6.2500%																																							
Catron	0.5625%	5.6875%																																							
Chaves	1.3125%	6.4375%																																							
Cibola	1.4375%	6.5625%																																							
Colfax	0.9583%	6.0833%																																							
Curry	1.0000%	6.1250%																																							
DeBaca	1.5625%	6.6875%																																							
Dona Ana	1.6250%	6.7500%																																							
Eddy	0.7500%	5.8750%																																							
Grant	1.4375%	6.5625%																																							
Guadalupe	1.3125%	6.4375%																																							
Harding	1.0000%	6.1250%																																							
Hidalgo	0.8125%	5.9375%																																							
Lea	0.3750%	5.5000%																																							
Lincoln	0.3750%	5.5000%																																							
Los Alamos	0.7500%	7.3125%																																							
Luna	1.6250%	6.7500%																																							
McKinley	1.6250%	6.7500%																																							
Mora	1.5625%	6.6875%																																							
Otero	1.1875%	6.3125%																																							
Quay	1.5625%	6.6875%																																							
Rio Arriba	1.3750%	6.5000%																																							
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:

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.

Color Coding for Referenda Requirement:
(Top Increments Row)

Referendum Required

Color Coding for Used and Unused Increments:

Enacted Increments

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Increments ▶			.125%	.125%	.125%	.0625%	0.083%	.125%	.125%	.125%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	.0625%	.0625%	.125%	.125%	.125%	.125%	.125%	.125%	.25%	.0625%	.0625%	.125%	.125%	.125%	.125%	.125%	.125%	.125%	.125%	.25%	.1875%				
2. All enacted increments are effective as of 07/01/16.																				No Referendum Required				Negative Referendum by Voter Petition				Authorized, but not enacted				Authorized for 3 or less counties only													

Revised September 7, 2016
by Tasia Young and Joy Esparsen

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