

New Mexico Taxation and Revenue Department

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016 - Revised

Revised 4/26/16

CITY		MUNICIPAL LOCAL OPTION TAXES																										TOTAL RATES		
		Municipal Gross Receipts Tax							Municipal Infrastructure Gross Receipts Tax				Municipal Capital Outlay Gross Receipts Tax				Municipal Env. Svcs. GRT		Federal Water GRT	Quality of Life Gross Receipts Tax				Municipal Regional Spaceport GRT	Municipal Higher Educ. Facilities GRT	Municipal Hold Harmless GRT	Municipal Hold Harmless GRT	City Imposed Rates	County Imposed Rates	Total Tax Rate ⁽¹⁾
.25%	.25%	.125%	.125%	.25%	.25%	.25%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	0.25%	0.3750%					
Bernalillo County	02-002																										0.0000%	1.1250%	6.2500%	
Albuquerque	02-100	1/82	1/82	7/10	7/10	(23)	7/04		7/92																		1.0625%	1.0000%	7.1875%	
State Fairgrounds	02-555																										0.0000%	1.1250%	6.2500%	
Los Ranchos de Albuquerque	02-200	1/92 ¹²	1/92 ¹²	1/91	1/91	1/91			7/94	7/94																	1.1250%	1.0000%	7.2500%	
Rio Rancho (part)	02-647	7/82	7/82	7/83	7/83	7/85	7/85 ²	1/11	1/92	1/92						1/92											1.6875%	1.0000%	7.8125%	
Village of Tijeras	02-318	7/81	7/81	7/84	7/84	7/94	7/12	7/12																			1.5000%	1.0000%	7.6250%	
Catron County	28-028																										0.0000%	0.5625%	5.6875%	
Reserve	28-130	7/80	7/80	1/82	1/82	1/91	1/91		7/93	7/93						1/91										7/15	1.8125%	0.4375%	7.3750%	
Chaves County	04-004																										0.0000%	1.3125%	6.4375%	
Dexter	04-201	1/79	1/82	7/83	7/83	7/88	7/88																				1.2500%	0.9375%	7.3125%	
Hagerman	04-300	1/80	1/82	1/82	1/82	7/86	7/90		7/95	7/95						7/95											1.4375%	0.9375%	7.5000%	
Lake Arthur	04-400	1/80	7/83	7/83	7/83																						0.7500%	0.9375%	6.8125%	
Roswell	04-101	7/79	7/79	1/82	1/82	7/86	7/86 ²		7/92	1/98						1/96											1.4375%	0.9375%	7.5000%	
Cibola County	33-033																										0.0000%	1.4375%	6.5625%	
Grants	33-227	7/78	7/79	1/82	1/82	7/85	1/87	7/09	1/93	1/93	7/06	7/06				7/91											1.8125%	0.9375%	7.8750%	
Milan	33-131	1/80	7/80	1/83	1/83	7/85	1/91		7/93	7/93						7/92											1.4375%	0.9375%	7.5000%	
Colfax County	09-009																										0.0000%	0.9583%	6.0833%	
Angel Fire	09-600	1/87	1/87	1/87	1/87	1/87	1/87	1/09	7/93	7/93	7/02	7/02	7/02 ⁴³	7/02	7/02	7/02	7/96										2.0625%	0.5833%	7.7708%	
Cimarron	09-401	7/79	7/79	1/82	1/82	1/85	1/85 ²	7/14	1/92	7/92	7/14	7/14	7/14	7/14	7/14	1/91											2.0625%	0.5833%	7.7708%	
Eagle Nest	09-509	7/79	1/82	1/82	1/82	7/86	7/86 ²	1/10	1/93	7/02 ⁴⁴	7/02	7/02				7/91											1.8125%	0.5833%	7.5208%	
Maxwell	09-202	7/79	1/82	1/16	1/16																						0.7500%	0.5833%	6.4583%	
Raton (39)	09-102	7/78	7/79	7/83	7/83	7/85	7/05	1/15	7/92	7/92	1/00	1/00				7/03											2.8125%	0.5833%	8.5208%	
Springer	09-301	7/79	7/82	7/82	7/82	1/85	1/87	1/16	1/93	1/93						1/91									1/16		2.0625%	0.5833%	7.7708%	
Curry County	05-005																										0.0000%	1.0000%	6.1250%	
Clovis	05-103	7/79	1/81	1/82 ¹⁵	1/82	7/97	1/01 ¹⁵	1/12	7/97	7/97	7/00	7/00	7/04	7/04	7/04	7/04	1/92 ¹⁴										2.0625%	0.8750%	8.0625%	
Clovis Airport	05-154																										0.0000%	1.0000%	6.1250%	
Grady	05-203	7/79	1/89	1/89	1/89				7/92	7/92						7/91											0.9375%	0.8750%	6.9375%	
Melrose	05-402	7/79	7/82	1/83	1/83	7/93	1/03	7/10	7/93	7/93 ³⁸	7/04					7/91											1.7500%	0.8750%	7.7500%	
Texico	05-302	1/82	1/82	7/92	7/92	7/92	7/92		7/04	7/04	7/04	7/04				7/95											1.5625%	0.8750%	7.5625%	
De Baca County	27-027																										0.0000%	1.5625%	6.6875%	
Fort Sumner	27-104	7/79	7/79	1/82	1/82	1/85	1/85 ²	1/13	7/92	7/92						1/96											1.6875%	1.1875%	8.0000%	
Dona Ana County	07-007																										0.0000%	1.6250%	6.7500%	
Anthony (61)	07-507	1/11	1/11	1/11	1/12	1/12	1/12		7/13	7/13																	1.3750%	1.2500%	7.7500%	
Hatch	07-204	1/82	1/82	1/82	1/82	1/89	1/89		7/95	7/95						1/91											1.4375%	1.2500%	7.8125%	
Las Cruces	07-105	1/80	1/82	1/83	1/83	1/85	7/90		7/92	7/92	7/02	7/02				1/95									7/14	1.9375%	1.2500%	8.3125%		
Mesilla	07-303	7/79	7/79	7/82	7/82	1/86	1/91		1/92	7/92	7/03	7/03	7/03	7/03	7/03	7/91											1.8125%	1.2500%	8.1875%	
Sunland Park	07-416	7/84	7/84	7/84	7/84	1/90	1/91	7/10	7/92	7/92						7/91									7/15	2.0625%	1.2500%	8.4375%		

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CITY		MUNICIPAL LOCAL OPTION TAXES																										TOTAL RATES			
		Municipal Gross Receipts Tax								Municipal Infrastructure Gross Receipts Tax				Municipal Capital Outlay Gross Receipts Tax				Municipal Env. Svcs. GRT		Federal Water GRT	Quality of Life Gross Receipts Tax				Municipal Regional Spaceport GRT	Municipal Higher Educ. Facilities GRT	Municipal Hold Harmless GRT	Municipal Hold Harmless GRT	City Imposed Rates	County Imposed Rates	Total Tax Rate ⁽¹⁾
		.25%	.25%	.125%	.125%	.25%	.25%	.25%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	0.25%	0.3750%				
Eddy County	03-003																											0.0000%	0.7500%	5.8750%	
Artesia	03-205	1/82	1/82	1/86	1/86	1/88	1/88	7/08	1/07 ⁵³	1/07 ⁵³	7/02	7/02	7/12	7/12	7/12	7/12	1/94									7/15		2.3125%	0.3750%	7.8125%	
Carlsbad	03-106	7/79	7/79	1/82	1/82	1/85	1/87	1/09	7/92	7/92	1/14 ⁷⁰	1/14 ⁷⁰	1/09	1/09	1/09	1/09	1/91											2.0625%	0.3750%	7.5625%	
Hope	03-304	7/79	7/82	1/87	1/87	7/89	7/89																					1.2500%	0.3750%	6.7500%	
Loving	03-403	1/82	7/88	7/88	7/88	7/88	7/88		7/92	7/92							7/91											1.4375%	0.3750%	6.9375%	
Grant County	08-008																											0.0000%	1.4375%	6.5625%	
Bayard	08-206	7/81	7/81	1/82	1/82	1/85	1/85 ²		1/93	1/93							1/96											1.4375%	1.0625%	7.6250%	
Santa Clara (31)	08-305	7/81	7/81	1/82	1/82	7/87	1/87		1/93	1/93							7/97											1.4375%	1.0625%	7.6250%	
Hurley	08-404	7/81	7/81	1/82	1/82	1/87	7/93		7/92	7/92							7/95											1.4375%	1.0625%	7.6250%	
Silver City	08-107	7/80	7/80	1/82	1/82	1/85	7/87	7/15	1/94	1/94	7/14 ⁷⁴	7/14 ⁷⁴					1/91											1.8125%	1.0625%	8.0000%	
Guadalupe County	24-024																											0.0000%	1.3125%	6.4375%	
Santa Rosa	24-108	7/79	7/79	1/82	1/82	7/85	7/87		7/92	7/00	1/01	1/01	7/06	7/06	7/06	7/06	1/91											1.8125%	1.0625%	8.0000%	
Vaughn	24-207	1/77	7/79	1/82	1/82	1/87	1/87	1/15	1/16	1/16							1/91											1.6875%	1.0625%	7.8750%	
Harding County	31-031																											0.0000%	1.0000%	6.1250%	
Mosquero (part)	31-208	7/79	1/82	1/85	1/85	1/08											7/95											1.0625%	0.7500%	6.9375%	
Roy	31-109	7/79	1/82	7/84	7/84	1/89	7/96		7/96	7/96							7/91											1.4375%	0.7500%	7.3125%	
Hidalgo County	23-023																											0.0000%	0.8125%	5.9375%	
Lordsburg	23-110	1/82	1/83	1/85	1/85	1/89	1/89		7/92	7/92	1/01	1/01					1/98											1.5625%	0.5625%	7.2500%	
Viriden	23-209	1/80	7/83	7/84	7/84																							0.7500%	0.5625%	6.4375%	
Lea County	06-006																											0.0000%	0.3750%	5.5000%	
Eunice	06-210	1/82	1/82	1/86	1/86	1/86	1/87		7/92	1/95							1/95											1.4375%	0.2500%	6.8125%	
Hobbs	06-111	1/82	1/82	1/88	1/88	1/88	1/93		1/03	1/03							1/05											1.4375%	0.2500%	6.8125%	
Jal	06-306	1/82	1/82	7/85	7/85	7/85	7/85 ²	1/12	7/92	7/92							7/96											1.6875%	0.2500%	7.0625%	
Lovington	06-405	1/82	1/82	7/85	7/85	7/85	1/91		7/92	7/92	7/10	7/10														1/15	1.8750%	0.2500%	7.2500%		
Lovington Industrial Park	06-158																											0.0000%	0.3750%	5.5000%	
Tatum	06-500	7/81	7/82	1/85	1/85	1/85	1/01		7/92	7/92							7/95											1.4375%	0.2500%	6.8125%	
Lincoln County	26-026																											0.0000%	0.3750%	5.5000%	
Bonito Lake (77)	26-508																											0.0000%	0.3750%	5.5000%	
Capitan	26-211	7/79	7/79	1/82	1/82	1/85	1/85 ²		1/92	1/94							1/91											1.4375%	0.2500%	6.8125%	
Carrizozo	26-307	7/79	7/79	1/82	1/82	1/85	1/85 ²	1/09	7/92								1/91											1.6250%	0.2500%	7.0000%	
Corona	26-406	7/79	7/79	1/82	1/82	1/89	1/89	1/08									1/91											1.5625%	0.2500%	6.9375%	
Ruidoso (40)	26-112	1/78	7/79	1/82	1/82	7/87	7/87		1/97	1/97	1/06	1/06					1/91	1/10 ⁶⁰									3.0625%	0.2500%	8.4375%		
Ruidoso Downs	26-501	7/79	7/79	1/82	1/82	1/82	1/85 ²		1/92	1/93	7/03	7/03					1/91	7/11									2.0625%	0.2500%	7.4375%		
Los Alamos																															
(county and city)	32-032	7/83	7/83	7/85	7/85	7/85	1/92		1/06	1/06							1/91											1.4375%	0.7500%	7.3125%	
Luna County	19-019																											0.0000%	1.7500%	6.8750%	
Columbus	19-212	7/79	1/82	1/86	1/86	7/91	7/91		1/92	7/92							7/96											1.4375%	1.3750%	7.9375%	
Deming	19-113	1/82	7/82	7/84	7/84	7/89	7/91		7/95	7/95																		1.3750%	1.3750%	7.8750%	

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Deming Industrial Park (64)																																	
McKinley County	13-013																													0.0000%	1.6250%	6.7500%	
Gallup	13-114	1/81	1/81	1/82	1/82	1/85	1/87	7/08	7/92	7/92	1/01	1/01					1/91	1/13 ⁶⁷												2.0625%	1.1250%	8.3125%	
Mora County	30-030																													0.0000%	1.5625%	6.6875%	
Wagon Mound	30-115	1/80	1/80	1/82	1/82	7/86	7/87		1/92								1/91													1.3750%	1.1875%	7.6875%	
Otero County	15-015																													0.0000%	1.1875%	6.3125%	
Alamogordo	15-116	1/82	1/82	1/84	1/84	1/85	1/87	7/08	1/92	7/92	1/01	1/01	7/04	7/04	7/04	7/04	7/92													2.0625%	0.8125%	8.0000%	
Alamogordo Land (78)	15-322																													0.0000%	1.1875%	6.3125%	
Cloudcroft	15-213	1/79	7/79	1/82	1/82	1/85	7/85 ²	1/09	7/95	7/95	7/00	7/00					1/92													1.8125%	0.8125%	7.7500%	
Tularosa	15-308	7/77	7/79	1/82	1/82	1/85	1/87	7/08	1/92	1/92	7/04	7/04					1/93													1.8125%	0.8125%	7.7500%	
Quay County	10-010																													0.0000%	1.5625%	6.6875%	
House	10-407	1/80	1/80	1/87	1/87	1/87	1/91		1/92	1/92							1/91													1.4375%	1.4375%	8.0000%	
Logan	10-309	7/79	7/79	7/84	7/84	7/85	1/87		1/92	1/93	7/05	7/05	7/05	7/05	7/05	7/05	1/93													1.8125%	1.4375%	8.3750%	
San Jon	10-214	7/78	7/79	1/82	1/82	7/85	1/87		7/93	7/94 ²⁰	7/05	7/05	7/05	7/05	7/05	7/05	7/92													1.8125%	1.4375%	8.3750%	
Tucumcari	10-117	7/79	7/79	1/82	1/82	1/86	1/87		7/92	7/94	1/00	1/00	1/04	1/04	1/04	1/04	7/94													1.8125%	1.4375%	8.3750%	
Rio Arriba County	17-017																													0.0000%	1.3750%	6.5000%	
Chama	17-118	1/80	7/82	7/82	7/82	1/89	1/89	1/10	7/95	7/95	1/06	1/06	7/10	7/10	7/10	7/10	7/95													2.0625%	1.0000%	8.1875%	
Espanola (part)	17-215	7/79	7/79	1/82	1/82	1/85	1/87	7/08	1/93	1/93	1/03	1/03	1/03	1/03	1/03	1/03	7/93											7/14	2.4375%	1.0000%	8.5625%		
Roosevelt County	11-011																													0.0000%	1.5000%	6.6250%	
Causey	11-408	1/80	1/80																											0.5000%	1.5000%	7.1250%	
Dora	11-310	7/83	7/83	7/83	7/83																									0.7500%	1.5000%	7.3750%	
Elida	11-216	7/79	1/82	1/87	1/87	1/87	1/87		7/10								7/95													1.3750%	1.5000%	8.0000%	
Floyd	11-502	7/79	1/82																											0.5000%	1.5000%	7.1250%	
Portales	11-119	1/81	1/81	1/82	1/82	1/87	1/87		7/92	7/92	7/02	7/02					7/95													1.5625%	1.5000%	8.1875%	
Sandoval County	29-029																													0.0000%	1.1250%	6.2500%	
Bernalillo	29-120	7/80	7/80	1/82	1/82	1/88	1/88		7/92	7/92	7/06	7/06					7/05													1.5625%	0.3750%	7.0625%	
Corrales (52)	29-504	7/79	1/82	1/82	1/82	1/87	1/87	7/08	7/92	7/92							1/10											1/14 ⁷¹	2.0625%	0.3750%	7.5625%		
Cuba	29-311	1/80	1/80	1/82	1/82	1/85	1/87	7/08	7/08	7/08	7/08	7/08	7/08	7/08	7/08	7/08	1/91		7/08 ⁵⁷	7/08	7/08	7/08								2.3125%	0.3750%	7.8125%	
Jemez Springs	29-217	7/79	1/82	1/82	1/82	1/85	1/87		7/92	7/92							7/95											1/16	1.8125%	0.3750%	7.3125%		
Rio Rancho (part)	29-524	7/82	7/82	7/83	7/83	7/85	7/85 ²	1/11	1/92	1/92							1/92									7/08 ⁵⁸			1.9375%	0.3750%	7.4375%		
San Ysidro	29-409	7/79	7/83	7/83	7/83	1/87	1/87																						1.2500%	0.3750%	6.7500%		
San Juan County	16-016																													0.0000%	1.4375%	6.5625%	
Aztec	16-218	7/78	7/79	1/82	1/82	7/85	7/85 ²		7/92	7/92	7/04	7/04	7/04	7/04	7/04	7/04	1/03													1.8125%	1.0625%	8.0000%	
Bloomfield	16-312	7/79	7/79	1/82	1/82	1/85	1/87		1/99	1/99	7/07	7/07	7/07	7/07	7/07	7/07														1.7500%	1.0625%	7.9375%	
Farmington	16-121	7/77	7/79	1/82	1/82	7/98 ¹³			7/92	7/92							7/91										1/16			1.4375%	1.0625%	7.6250%	
Kirtland (80)	16-323	1/16																												0.2500%	1.0625%	6.4375%	
Valley Water & Sanitation District (55)	16-321																													0.0000%	1.6875%	6.8125%	
Valley Water & Sanitation District (Town of Kirtland)	16-322	1/16																												0.2500%	1.3125%	6.6875%	

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.25%	.25%	.125%	.125%	.25%	.25%	.25%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	0.25%	0.3750%					
San Miguel County	12-012																										0.0000%	1.7083%	6.8333%	
Las Vegas	12-122	1/79	7/79	1/82	1/82	7/85	1/85 ₂	1/11	1/92	1/92	7/02	7/02	1/07	1/07	1/07	1/07	1/91										2.0625%	1.2083%	8.3958%	
Mosquero (part)	12-418	7/79	1/82	1/85	1/85	1/08											7/95										1.0625%	1.2083%	7.3958%	
Pecos	12-313	7/79	1/82	1/82	1/82	7/87	7/87		7/00	7/00							1/92										1.4375%	1.2083%	7.7708%	
Santa Fe County	01-001																										0.0000%	1.8750%	7.0000%	
Edgewood (37)	01-320	1/00	1/00	1/00	1/00	7/06	7/06		1/00	1/00	7/06	7/06															1.5000%	1.3750%	8.0000%	
Espanola (part)	01-226	7/79	7/79	1/82	1/82	1/85	1/87	7/08	1/93	1/93	1/03	1/03	1/03	1/03	1/03	1/03	7/93									7/14	2.4375%	1.3750%	8.9375%	
Santa Fe	01-123	1/82	1/82	7/83	7/83	1/88	1/92		1/94	1/99	1/00	1/00	7/05	7/05	7/05	7/05	1/94										1.8125%	1.3750%	8.3125%	
Santa Fe Airport (54)																														
Sierra County	21-021																										0.0000%	1.8125%	6.9375%	
Elephant Butte (34)	21-319	1/99	1/99	7/99	7/99	7/99	1/10		1/05								1/12										1.3750%	1.6875%	8.1875%	
T or C	21-124	1/80	7/81	1/82	1/82	7/87	1/95	1/12	7/92	7/92							7/91										1.6875%	1.6875%	8.5000%	
T or C Airport	21-164																										0.0000%	1.8125%	6.9375%	
Williamsburg	21-220	7/79	7/79	1/82	1/82	7/87	1/95		1/92								7/91										1.3750%	1.6875%	8.1875%	
Socorro County	25-025																										0.0000%	0.8750%	6.0000%	
Magdalena	25-221	7/79	1/82	1/82	1/82	1/86	1/95										1/95										1.3125%	0.5000%	6.9375%	
Socorro	25-125	7/79	7/79	1/82	1/82	7/85	7/88		7/02	7/02							1/91										1.4375%	0.5000%	7.0625%	
Socorro Industrial Park	25-162																										0.0000%	0.8750%	6.0000%	
Taos County	20-020																										0.0000%	2.0000%	7.1250%	
El Prado Water & Sanitation District (County) (55)	20-415																										0.0000%	2.2500%	7.3750%	
El Prado Water & Sanitation District (Taos)	20-425	7/79	7/79	1/82	1/82	1/85	1/85 ₂		7/95 ₂₂	7/95 ₂₂	1/02	1/02					1/91										1.5625%	1.7500%	8.4375%	
El Valle de Los Ranchos Water & Sanitation District (County) (55)	20-419																										0.0000%	2.2500%	7.3750%	
El Valle de Los Ranchos Water & Sanitation District (Taos)	20-429	7/79	7/79	1/82	1/82	1/85	1/85 ₂		7/95 ₂₂	7/95 ₂₂	1/02	1/02					1/91										1.5625%	1.7500%	8.4375%	
Questa	20-222	7/80	7/80	1/82	1/82	1/85	1/85 ₂		1/93	1/93	7/02	7/02					1/91										1.5625%	1.5000%	8.1875%	
Questa Airport	20-160																										0.0000%	2.0000%	7.1250%	
Red River	20-317	1/79	1/80	1/82	1/82	1/85	1/85 ₂		1/92	1/92	7/02	7/02	7/02	7/02	7/02	7/02	1/91										1.8125%	1.5000%	8.4375%	
Taos	20-126	7/79	7/79	1/82	1/82	1/85	1/85 ₂		7/95 ₂₂	7/95 ₂₂	1/02	1/02					1/91										1.5625%	1.5000%	8.1875%	
Taos Airport (69)	20-163																										0.0000%	2.0000%	7.1250%	
Taos Ski Valley (29)	20-414	7/96	7/96	1/97	1/97	1/97	1/97	1/08	1/97	1/97	1/02	1/02	7/04	7/04	7/04	7/04	1/97										2.0625%	1.5000%	8.6875%	
Torrance County	22-022																										0.0000%	1.6250%	6.7500%	
Encino	22-410	7/79	7/83	7/83	7/83	1/03											7/97										1.0625%	1.1250%	7.3125%	
Estancia	22-503	1/80	1/80	1/83	1/83	1/88	1/88		7/00	7/00	7/07	7/07					1/95										1.5625%	1.1250%	7.8125%	
Moriarty	22-223	7/77	7/79	1/82	1/82	1/87	1/87		7/92	7/92							1/95										1.4375%	1.1250%	7.6875%	
Moriarty Airport (65)																														
Mountainair	22-127	1/82	1/82	1/82	1/82	1/90	1/90	1/10	1/97	1/97							7/92										1.6875%	1.1250%	7.9375%	
Willard	22-314	7/79	7/83	1/98	1/98	1/98	1/98										1/97										1.3125%	1.1250%	7.5625%	

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016 - Revised

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CITY		MUNICIPAL LOCAL OPTION TAXES																										TOTAL RATES			
		Municipal Gross Receipts Tax							Municipal Infrastructure Gross Receipts Tax				Municipal Capital Outlay Gross Receipts Tax				Municipal Env. Svcs GRT	Federal Water GRT	Quality of Life Gross Receipts Tax				Municipal Regional Spaceport GRT	Municipal Higher Educ. Facilities GRT	Municipal Hold Harmless GRT	Municipal Hold Harmless GRT	City Imposed Rates	County Imposed Rates	Total Tax Rate ⁽¹⁾		
		.25%	.25%	.125%	.125%	.25%	.25%	.25%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	.0625%	.0625%	.0625%	.0625%	.50%	0.25%	0.25%	0.3750%					
Union County	18-018																											0.0000%	0.9375%	6.0625%	
Clayton	18-128	7/77	7/79	1/82	1/82	1/85	1/85 ₂		1/92	7/92	7/02	7/02	7/04	7/04	7/04	7/04	1/91												1.8125%	0.9375%	7.8750%
Des Moines	18-224	7/79	7/82	7/85	7/85	7/85	7/99	1/14	1/92	1/92							7/91												1.6875%	0.9375%	7.7500%
Folsom	18-411	1/80	7/83	7/83	7/83	1/93	1/93		1/93	1/93							1/91												1.4375%	0.9375%	7.5000%
Grenville	18-315	1/80	1/83	1/83	1/83	1/90	1/90		1/92	7/92							7/95												1.4375%	0.9375%	7.5000%
Valencia County	14-014																												0.0000%	1.7500%	6.8750%
Belen	14-129	7/81	7/81	7/84	7/84	1/85	7/85 ₂	1/09	1/92	1/92	7/99	7/99					7/91												1.8125%	1.3750%	8.3125%
Alexander Airport (66)																															
Bosque Farms	14-505	1/82	1/82	7/86	7/86	1/89	1/90	1/09	7/92	7/92							7/95												1.6875%	1.3750%	8.1875%
Los Lunas	14-316	1/82	1/82	1/85	1/85	1/85	1/85 ₂	7/15	1/92	1/92	1/02	1/02					1/91												1.8125%	1.3750%	8.3125%
Peralta (56)	14-412	1/08	1/08	1/08	1/08	1/08	1/08		1/08	1/08							7/08												1.4375%	1.3750%	7.9375%
Rio Communities (68)	14-037	1/14	1/15	1/16	1/16				1/14	1/14							1/15												0.9375%	1.3750%	7.4375%

New Mexico Taxation and Revenue Department
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COUNTY		COUNTY LOCAL OPTION TAXES																													TOTAL RATES												
		County Gross Receipts Tax					County Infrastructure GRT	County Capital Outlay Gross Receipts Tax				County Emergency Communications & Medical Services Tax				Cnty. Educ. GRT	County Health Care	Cnty Hosp. GRT	Local Hospital Gross Receipts Tax				Cnty Hosp. Emerg	Jail		Cnty. Env. GRT	Fire		County Regional Transit	County Regional Spaceport Gross Receipts Tax				County Water & Sanit.	County Business Ret.	County Hold Harmless	County Hold Harmless	County Hold Harmless	City Imposed Rates	County Imposed Rates	Total Tax Rate (1)		
		.125%	.125%	.125%	.0625%	.0833%	.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%	.125%	.125%	.25%	.1875%	.125%	.25%	.375%					
Bernalillo County	02-002	1/84	1/87	1/05	(49)												1/07	1/07							7/06	7/06	7/91			7/09								7/15		0.0000%	1.1250%	6.2500%	
State Fairgrounds	02-555	1/84	1/87	1/05	1/05												1/07	1/07							7/06	7/06	7/91			7/09											0.0000%	1.1250%	6.2500%
Catron County	28-028	1/84	1/09	1/09													7/14										1/09														0.0000%	0.5625%	5.6875%
Chaves County	04-004	1/84	7/86	1/93													7/94								7/11 ⁴⁸	7/11 ⁴⁸	7/91	7/06 ⁴⁸	7/06									7/15 ⁴⁹	0.0000%	1.3125%	6.4375%		
Cibola County	33-033	1/84	1/84	1/84	7/05		7/03	7/03													(33)			7/05	7/05	7/91	7/06 ⁴⁸	7/06									7/14	0.0000%	1.4375%	6.5625%			
Cofax County	09-009	7/87	7/87			1/15																					7/95	7/05 ⁴¹	7/05								1/15		0.0000%	0.9583%	6.0833%		
Curry County	05-005	1/84	1/84	7/05	1/05												1/00							1/05	1/05	1/91											1/15		0.0000%	1.0000%	6.1250%		
Clovis Airport	05-154	1/84	1/84	7/05	1/05												1/00							1/05	1/05	1/91															0.0000%	1.0000%	6.1250%
De Baca County	27-027	1/84	7/91	1/06	1/06							7/09	7/09	7/09	7/09									7/06	7/06	1/91	7/04 ⁴⁰	7/04									1/16	0.0000%	1.5625%	6.6875%			
Dona Ana County	07-007	7/85	7/81	7/81	7/06												7/93							7/06	7/09	1/91	1/04 ⁴⁷	1/04		1/09	1/09							7/15	0.0000%	1.6250%	6.7500%		
Eddy County	03-003	1/88	7/93																							1/96	7/05 ⁵⁰	7/05									1/16		0.0000%	0.7500%	5.8750%		
Grant County	08-008	1/88	1/86	1/86								1/13 ⁴⁶	1/13				1/94							1/07	1/07	7/94	7/05 ⁵¹	7/05									1/15	0.0000%	1.4375%	6.5625%			
Guadalupe County	24-024	1/88	1/89	1/04	1/05		1/04	1/04	1/04	1/04	1/04	1/04	7/05	7/05	7/05	7/05								1/05	1/05	1/91														0.0000%	1.3125%	6.4375%	
Harding County	31-031	1/84			7/06		1/02	1/02									1/10							1/06	1/06	1/91												1/15	0.0000%	1.0000%	6.1250%		
Hidalgo County	23-023	7/90	7/90	7/05	7/05		7/13	7/13																1/09	1/09	1/98														0.0000%	0.8125%	5.9375%	
Lea County	06-006	1/87	1/90																								7/04														0.0000%	0.3750%	5.5000%
Lovington Industrial Park	06-158	1/87	1/90																								7/04														0.0000%	0.3750%	5.5000%
Lincoln County	26-026	1/00	1/00																							1/91										(62)					0.0000%	0.3750%	5.5000%
Bonito Lake (77)	26-508	1/00	1/00																							1/91															0.0000%	0.3750%	5.5000%
Los Alamos																																											
(county and city)	32-032	7/85	7/98	7/06																				7/06	7/06		7/07		7/09 ⁵⁹											1.4375%	0.7500%	7.3125%	
Luna County	19-019	7/94	7/85 ⁷	7/85 ⁷	7/05		7/07	7/07	7/07	7/07	7/07	7/07				7/95		7/11 ⁶³						7/07	7/07		7/06 ⁶⁷	7/06										7/15	0.0000%	1.7500%	6.8750%		
Deming Industrial Park																																											
McKinley County	13-013	1/84	1/89	7/99	1/05		7/99	7/99	1/02 ⁴¹	1/02	1/02	1/02	1/03	1/03	1/03	1/03		1/03						1/05	1/05	1/91	1/02 ⁴⁷	1/02													0.0000%	1.6250%	6.7500%
Mora County	30-030	7/88	7/93	7/14	7/05								7/13	7/13	7/13	7/13								7/05	7/05	7/95	7/97 ⁴⁹	7/97									1/16	0.0000%	1.5625%	6.6875%			
Otero County	15-015	1/92	7/90														1/12							7/12	7/12	1/93	7/04 ⁴⁸	7/04									1/16	7/14 ⁷⁵	0.0000%	1.1875%	6.3125%		
Alamogordo Land (78)	15-322	1/92	7/90														1/12							7/12	7/12	1/93	7/04	7/04								1/16	7/14	0.0000%	1.0625%	6.3125%			
Quay County	10-010	1/88 ⁶	1/88 ⁶	1/88 ⁶	1/05							1/15	1/15	1/15	1/15				1/14 ⁶	1/08	1/08	1/08	1/08		1/05	1/05	7/94												0.0000%	1.5625%	6.6875%		
Rio Arriba County	17-017	9/68	9/68	1/05	7/11							7/05	7/05	7/05	7/05		1/02							1/11	1/11	7/91	7/07 ³²	7/07	7/09 ⁵⁹											0.0000%	1.3750%	6.5000%	
Roosevelt County	11-011	1/84	1/88	1/05	1/06												1/14			1/00	1/00	1/00	1/00		1/05	1/05											7/15	0.0000%	1.5000%	6.6250%			

New Mexico Taxation and Revenue Department
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COUNTY		COUNTY LOCAL OPTION TAXES																														TOTAL RATES											
		County Gross Receipts Tax					County Infrastructure GRT		County Capital Outlay Gross Receipts Tax				County Emergency Communications & Medical Services Tax				Cnty. Educ. GRT	County Health Care	Cnty Hosp. GRT	Local Hospital Gross Receipts Tax				Cnty Hosp. Emerg.	Jail		Cnty. Env. GRT	Fire		County Regional Transit	County Regional Spaceport Gross Receipts Tax				County Water & Sanit.	County Business Ret.	County Hold Harmless	County Hold Harmless	County Hold Harmless	City Imposed Rates	County Imposed Rates	Total Tax Rate (1)	
		.125%	.125%	.125%	.0625%	.0833%	.0625%	.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%	.125%	.25%	.1875%	.125%	.25%	.375%				
Sandoval County	29-029	1/84	1/91				7/99	7/99					7/04	7/04	7/04	7/04											7/95	1/05 ^a	1/05	7/09											0.0000%	1.1250%	6.2500%
San Juan County	16-016	7/89	7/89	7/99	1/14								7/13	7/13	7/13				1/15		(76)				7/05	7/05	1/91	7/06 ³⁰	7/06									1/15			0.0000%	1.4375%	6.5625%
Valley Water & Sanitation District (55)	16-321	7/89	7/89	7/99	1/14								7/13	7/13	7/13				1/15		(76)				7/05	7/05	1/91	7/06	7/06						1/14 ⁷²			1/15			0.0000%	1.6875%	6.8125%
Valley Water & Sanitation District (Town of Kirtland)	16-322	7/89	7/89	7/99	1/14								7/13	7/13	7/13				1/15		(76)				7/05	7/05							1/14 ⁷²			1/15			0.0000%	1.3125%	6.4375%		
San Miguel County	12-012	7/84	1/79 ^r	1/79 ^r	1/05	1/15	7/03	7/03	7/03	7/03	7/07	7/07							7/94						1/05	1/05	7/91	1/06 ³⁴	1/06								7/15			0.0000%	1.7083%	6.8333%	
Santa Fe County	01-001	1/84	6/68 ^r	6/68 ^r	1/06		7/99	7/99	1/03	1/03	1/03	1/03	7/07	7/07	7/07	7/07			1/08						1/05	1/05	7/91	7/13	7/13	7/09 ⁵⁹							7/15			0.0000%	1.8750%	7.0000%	
Santa Fe Airport (54)																																											
Sierra County	21-021	1/84	1/87	1/87	1/06								7/15	7/15	7/15	7/15								7/94 ²⁸	1/06	1/06	1/94				1/09	1/09					1/15			0.0000%	1.8125%	6.9375%	
T or C Airport	21-164	1/84	1/87	1/87	1/06																		7/94	1/06	1/06	1/94				1/09	1/09									0.0000%	1.8125%	6.9375%	
Socorro County	25-025	7/92		1/05	1/13														7/93						1/05	1/05	1/92	7/06 ³⁵	7/06											0.0000%	0.8750%	6.0000%	
Socorro Industrial Park	25-162	7/92		1/05	1/13														7/93						1/05	1/05	7/92	7/06 ³⁵	7/06											0.0000%	0.8750%	6.0000%	
Taos County	20-020	1/84 ^r	1/88	7/15 ⁷³	1/08		1/08	1/08	1/08	1/08	1/08	1/08							1/13 ⁴⁵	1/94			(42)		7/07	7/07	1/91	7/04 ^r	7/04	7/09 ⁵⁹									0.0000%	2.0000%	7.1250%		
El Prado Water & Sanitation District (County) (55)	20-415	1/84	1/88	7/15	1/08		1/08	1/08	1/08	1/08	1/08	1/08							1/13	1/94					7/07	7/07	1/91	7/04	7/04	7/09						1/14 ⁷³			0.0000%	2.2500%	7.3750%		
El Prado Water & Sanitation District (Taos)	50-425	1/84	1/88	7/15	1/08		1/08		1/08	1/08	1/08	1/08							1/13	1/94					7/07	7/07				7/09					1/14 ⁷³			1.5625%	1.7500%	8.4375%			
El Valle de Los Ranchos Water & Sanitation District (County) (55)	20-419	1/84	1/88	7/15	1/08		1/08	1/08	1/08	1/08	1/08	1/08							1/13	1/94					7/07	7/07	1/91	7/04	7/04	7/09					1/14 ⁷³			0.0000%	2.2500%	7.3750%			
El Valle de Los Ranchos Water & Sanitation District (Taos)	20-429	1/84	1/88	7/15	1/08		1/08		1/08	1/08	1/08	1/08							1/13	1/94					7/07	7/07				7/09				1/14 ⁷³			1.5625%	1.7500%	8.4375%				
Questa Airport	20-160	1/84	1/88	7/15	1/08		1/08	1/08	1/08	1/08	1/08	1/08							1/13	1/94					7/07	7/07	1/91	7/04	7/04	7/09								0.0000%	2.0000%	7.1250%			
Taos Airport (69)	20-163	1/84	1/88	7/15	1/08		1/08	1/08	1/08	1/08	1/08	1/08							1/13	1/94					7/07	7/07	1/91	7/04	7/04	7/09								0.0000%	2.0000%	7.1250%			
Torrance County	22-022	1/84	7/93	7/00	1/05		7/07	7/07	7/15	7/15	7/15	7/15	7/05	7/05	7/05	7/05								1/05	1/05	1/92	7/05 ⁴¹	7/05											0.0000%	1.6250%	6.7500%		
Moriarty Airport (65)																																											
Union County	18-018	7/83 ^r	7/83 ^r	1/05	1/06								7/05	7/05								1/08	1/08			1/05	1/05													0.0000%	0.9375%	6.0625%	
Valencia County	14-014	1/84	7/87	1/02	7/05								7/09	7/09	7/09	7/09			1/94						1/15 ³⁶	1/15 ³⁶	1/92	1/05 ⁹	1/05	7/09							1/15			0.0000%	1.7500%	6.8750%	
Alexander Airport (66)																																											

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016

NOTES:

(1) Effective July 1, 2010, the total rate includes the 5.125% state gross receipts tax rate. Note that from the state rate, 1.225% of the taxable gross receipts within a municipality is distributed to the municipality. This is a decrease from 1.35% distributed from July 1, 1981, to July 1, 1992. The .5% credit provided by Section 7-9-82 NMSA 1978 was repealed effective January 1, 2005.

HISTORY OF STATE RATE

July 1, 2010 to Present - 5.125%

July 1, 1990 through June 30, 2010 - 5.0%

July 1, 1986 through June 30, 1990 - 4.75%

July 1, 1983 through June 30, 1986 - 3.75%

July 1, 1981 through June 30, 1983 - 3.5%

July 1, 1978 through June 30, 1981 - 3.75%

Before July 1, 1978 - 4.0%

(2) Originally enacted as an increment of Special Municipal Gross Receipts Tax but deemed to be an imposition of Municipal Gross Receipts Tax by Section 7-19A-3(G) NMSA 1978.

(3) Special Municipal Gross Receipts Tax

The special municipal gross receipts tax was enacted in 1984, with the earliest adoption date of January 1, 1985. The tax originally could be imposed by the governing body of a municipality in increments of .25% by separate ordinances or by a single ordinance of .5%. This allowed rate was reduced to .25% effective July 1, 1986. The municipalities that had imposed the first .25% increment were automatically allowed to impose an increase in the regular municipal gross receipts tax. If revenues were pledged to repayment of outstanding bonds, the proceeds of the "deemed" tax were dedicated to that purpose. Proceeds from the tax must be used for repair and replacement of infrastructure improvements, sanitary sewer lines, storm sewers, and other drainage improvements, streets, alleys, acquisition of right-of-way, and related facilities within the municipality or within the extra-territorial zone of the municipality. Voters, by petition, may make tax changes subject to referendum.

No new adoption of the special municipal gross receipts tax were allowed after February 1, 1996. The tax was repealed effective July 1, 1991. However, the city of Belen had issued bonds extending beyond that date. In the case of Belen, the tax was repealed effective no later than July 1, 1996, and replaced by the municipal gross receipts tax.

(4) Taos County originally enacted a County Sales Tax ordinance effective January 1, 1973. The tax was re-imposed January 1, 1978, and January 1, 1983. Taos County Ordinance Number A-12 imposing 1/4% County Sales Tax effective January 1, 1983, was replaced by ordinance 5 effective January 1, 1984. Taos County ordinance imposing the Fire Protection Excise Tax was enacted and became effective July 1, 1984, and re-enacted effective July 1, 2004.

(5) Guadalupe County Ordinance Number 1 imposing a 1/4% County Sales Tax effective July 1, 1977, expired June 30, 1982, but was amended and extended by the Board of County Commissioners from July 1, 1982, through June 30, 1987. The ordinance expired on June 30, 1987, re-enacted January 1, 1989.

(6) Quay County Ordinance Number 2 imposing 1/4% County Sales Tax effective January 1, 1983, was repealed effective January 1, 1988. Quay County Ordinance Number 3 imposing 1/8% County Gross Receipts Tax effective January 1, 1984, was repealed and replaced by Quay County Ordinance Number 6 imposing a rate of 3/8% effective January 1, 1988. Quay County Ordinance Number 5 adopting 1/8% Special County Hospital Gross Receipts Tax became effective January 1, 1988; re-enacted January 1, 1993, by ordinance 14; re-enacted January 1, 1998, by ordinance 23; re-enacted January 1, 2003, by ordinance 28; re-enacted January 1, 2008, by ordinance 40; re-enacted January 1, 2014, by ordinance 45.

(7) Reflects the original enactment under the County Sales Tax Act. These ordinances have expired by operation of law and have been replaced by ordinances adopting County Gross Receipts Tax dedicated to the support of indigent patients.

(8) Sandoval County ordinance imposing the County Fire Protection Excise Tax was first enacted effective January 1, 1990; re-enacted January 1, 2005.

(9) Valencia County ordinance imposing the County Fire Protection Excise Tax was first enacted effective January 1, 1990; re-enacted January 1, 2005.

(10) De Baca County ordinance imposing the County Fire Protection Excise Tax was first enacted effective July 1, 1989, and re-enacted effective July 1, 2004.

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016

- (11) Colfax County ordinance imposing the County Fire Protection Excise Tax was first enacted effective July 1, 1990; re-enacted July 1, 1995, and then again July 1, 2005.
- (12) Original ordinance repealed effective January 1, 1991, and replaced with Los Ranchos de Albuquerque Municipal Gross Receipts Tax Ordinance Number 94 effective January 1, 1991.
- (13) Farmington ordinance imposing .25% Municipal Gross Receipts Tax expired effective July 1, 1992. The city re-imposed .25% effective July 1, 1993. The ordinance imposing the fourth increment of Municipal Gross Receipts Tax expired effective June 30, 1998, and the city re-imposed .25% effective July 1, 1998.
- (14) In January 1992, TRD implemented this .0625% enactment of Municipal Environmental Services Gross Receipts Tax by Clovis as the first increment of Municipal Infrastructure Gross Receipts Tax. This error did not affect the total rate imposed on taxpayers. The error was corrected in October 1992.
- (15) Clovis repealed the 5th .25% increment of Municipal Gross Receipts Tax by ordinance effective July 1, 1993; re-enacted January 1, 1995, and again January 1, 2001.
- (16) Chaves County Fire Protection Excise Tax originally enacted July 1, 1984. Subsequent re-enactments were effective July 1, 1989, July 1, 1997, July 1, 2004, and July 1, 2006.
- (17) McKinley and Santa Fe Counties Fire Protection Excise Tax, originally enacted effective July 1, 1989. McKinley County re-enacted this ordinance January 1, 1994, and then again in January 1, 2002. Santa Fe County re-enacted this ordinance January 1, 1994, and then again in January 1, 2004. July 1, 2005, McKinley County amended their 1/1/2002 imposition to remove the 10-year delayed repeal. Santa Fe County's ordinance to impose the Fire Protection Excise Tax expired effective December 31, 2008. Santa Fe County re-enacted this ordinance July 1, 2013.
- (18) 1/8% Otero County Fire Protection Excise Tax was first enacted effective July 1, 1984. Subsequent re-enactments were effective July 1, 1989, July 1, 1997, and July 1, 2004.
- (19) Mora County Fire Protection Excise Tax originally enacted July 1, 1989, expired July 1, 1994, it was re-enacted effective July 1, 1997, and then again effective July 1, 2007.
- (20) San Jon enacted two increments of 1/16% Municipal Infrastructure Gross Receipts Tax effective July 1993. However, the 2nd 1/16% was not acknowledged by the Department until July 1994.
- (21) Torrance County ordinance imposing the County Fire Protection Excise Tax was enacted July 1, 1984, expired July 1, 1994, re-enacted effective January 1, 1995, and then expired December 31, 2004. Torrance County re-enacted the County Fire Protection Excise Tax effective July 1, 2005.
- (22) Taos (city) repealed the first increment of the Municipal Infrastructure Gross Receipts Tax adopted January 1992 and re-enacted the first and second increments of the same tax on July 1, 1995.
- (23) Albuquerque's "quality of life" 4th increment of the Municipal Gross Receipts Tax expired December 31, 1995. The "city parks and open space" 4th increment of the Municipal Gross Receipts Tax was imposed effective July 1, 1997. The "transportation infrastructure tax" 4th increment of the Municipal Gross Receipts Tax was imposed effective January 1, 2000. The 4th increment expired December 31, 2009.
- (24) San Miguel County Fire Protection Excise Tax was first enacted effective January 1, 1996. A subsequent re-enactment was effective January 1, 2006.
- (25) Socorro County ordinance imposing the County Fire Protection Excise Tax expired December 31, 1995. It was re-enacted effective July 1, 1996, and July 1, 2006.
- (26) Cibola County ordinance imposing the County Fire Protection Excise Tax was first enacted effective July 1, 1996. It was re-enacted effective July 1, 2006.
- (27) Luna County ordinance imposing the County Fire Protection Excise Tax was first enacted effective July 1, 1986. The dedication of this tax was amended effective July 1, 2001. It was re-enacted July 1, 2006.
- (28) Sierra County ordinance imposing the County Hospital Emergency Gross Receipts Tax was enacted effective July 1, 1994. This bond will expire June 30, 2017.
- (29) Taos Ski Valley [20-414] became a municipality on July 1, 1996.
- (30) San Juan County ordinance imposing the County Fire Protection Excise Tax was first enacted July 1, 1986, and reauthorized effective July 1, 1991, July 1, 1996, July 1, 2001, and July 1, 2006.

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016

(31) Village of Central [08-305] changed its name to Village of Santa Clara effective January 1, 1996.

(32) Rio Arriba County ordinance imposing the County Fire Protection Excise Tax was first enacted January 1, 1997. The original imposition of this tax expired effective December 31, 2006. The County Fire Protection Excise Tax was re-enacted effective July 1, 2007.

(33) Cibola County ordinance imposing the Local Hospital Gross Receipts Tax was enacted effective July 1, 1997. Cibola County repealed the ordinance enacting Local Hospital Gross Receipts Tax effective July 1, 2014.

(34) Elephant Butte [21-319] became a municipality on July 1, 1998.

(35) Spaceport City [07-506] became a municipality on January 1, 1998. Effective March 1999, the city of Spaceport City dis-incorporated.

(36) Valencia County ordinance imposing the County Correctional Facility Gross Receipts Tax was enacted effective January 1, 1999. The ordinance imposing the County Correctional Facility Gross Receipts Tax expired December 31, 2009. Valencia County re-enacted the County Correctional Facility Gross Receipts Tax effective January 1, 2015.

(37) Edgewood [01-320] became a municipality on July 1, 1999.

(38) The 2nd increment of the Municipal Infrastructure Gross Receipts Tax should have been originally on July 1, 1993. Due to a clerical error, this increment was not incorporated into the Melrose municipal rate until January 1, 2000.

(39) The City of Raton imposed a 1.00% Supplemental Municipal Gross Receipts Tax effective July 1, 1981. This imposition is reflected in the total rate but does not appear in the body of the table due to size constraints.

(40) The Village of Ruidoso imposed a 1.00% Supplemental Municipal Gross Receipts Tax effective January 1, 1983. This imposition is reflected in the total rate but does not appear in the body of the table due to space constraints.

(41) McKinley County ordinance imposing the County Capital Outlay Gross Receipts Tax was enacted January 1, 2002. This was the first enactment of the County Capital Outlay Gross Receipts Tax effective June 15, 2001 (Laws 2001).

(42) Taos County ordinance imposing the Local Hospital Gross Receipts Tax expired December 31, 2001.

(43) The Village of Angel Fire ordinance imposing the Municipal Capital Outlay Gross Receipts Tax was enacted July 1, 2002. This was the first enactment of the Municipal Capital Outlay Gross Receipts Tax.

(44) The Village of Eagle Nest ordinance imposing the 2nd Municipal Infrastructure Gross Receipts Tax increment was first enacted July 1, 1997, and reauthorized effective July 1, 2002.

(45) Taos County ordinance imposing the County Education Gross Receipts Tax was enacted July 1, 2002. This was the first enactment of the County Education Gross Receipts Tax. The ordinance imposing the County Education Gross Receipts Tax expired June 30, 2012. Re-enacted effective January 1, 2013.

(46) Grant County ordinance imposing the County Emergency Communications and Emergency Medical Services Tax was enacted January 1, 2003. This was the first enactment of the County Emergency Communications and Emergency Medical Services Tax (Laws 2002). Re-enacted effective January 1, 2013.

(47) Dona Ana County Fire Protection Excise Tax, originally enacted effective January 1, 1984; re-enacted on January 1, 1994, and then again in January 1, 2004.

(48) Chaves County ordinance imposing the County Correctional Facility Gross Receipts Tax expired December 31, 2003. Re-enacted effective July 1, 2006. Re-enacted effective July 1, 2011.

(49) Bernalillo County ordinance imposing the 1/16th increment of County Gross Receipts Tax was enacted January 1, 2005. This was the first enactment of the 1/16th increment of County Gross Receipts Tax effective July 1, 2004 (Laws 2004). Bernalillo County repealed the ordinance enacting County Gross Receipts Tax effective July 1, 2015.

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016

(50) Eddy County Fire Protection Excise Tax, originally enacted effective July 1, 1995, and then again July 1, 2005.

(51) Grant County Fire Protection Excise Tax, originally enacted effective January 1, 1990; re-enacted July 1, 1995 and then again on July 1, 2005.

(52) Prior to July 1, 2005, a portion of the Village of Corrales was located in Bernalillo County. Effective July 1, 2005, the portion of the Village of Corrales previously located in Bernalillo County was annexed into Sandoval County. As a result of this recent annexation the Village of Corrales will no longer be listed under Bernalillo County on this table.

(53) City of Artesia originally enacted the first 1/8th of municipal infrastructure gross receipts tax July 1, 1996; re-enacted January 1, 2007.

(54) Effective June 13, 2006, the Santa Fe Airport was annexed into the City of Santa Fe. Businesses at that location should report under the City of Santa Fe location code (01-123).

(55) San Juan and Taos Counties both adopted ordinances imposing the County Water and Sanitation Gross Receipts Tax effective January 1, 2008. The affected districts are: Valley Water and Sanitation District (San Juan), El Prado Water and Sanitation District (Taos) and El Valle de Los Ranchos Water and Sanitation District (Taos).

(56) Peralta [14-412] became a municipality on January 1, 2008.

(57) Village of Cuba ordinance imposing the Municipal Quality of Life Gross Receipts Tax was enacted July 1, 2008. This is the first enactment of the Municipal Quality of Life Gross Receipts Tax.

(58) Rio Rancho (Sandoval County) ordinance imposing the Municipal Higher Education Gross Receipts Tax was enacted July 1, 2008. This is the first enactment of the Municipal Higher Education Gross Receipts Tax.

(59) Los Alamos, Rio Arriba, Santa Fe and Taos Counties, members of the North Central Regional Transit District, are the first counties to enact the Regional Transit Gross Receipts Tax effective July 1, 2009.

(60) Effective June 19, 2009, Ruidoso was authorized to impose an additional .5% Municipal Environmental Services Gross Receipts Tax (Laws 2009, Chapter 284, Section 1).

(61) Anthony [07-507] became a municipality effective July 1, 2010.

(62) Lincoln County ordinance imposing the County Business Retention Gross Receipts Tax was enacted January 1, 2011. This is the first enactment of the County Business Retention Gross Receipts Tax. The Lincoln County ordinance imposing the County Business Retention Gross Receipts Tax expired December 31, 2015.

(63) Luna County ordinance imposing the Special County Hospital Gross Receipts Tax expired June 30, 2006. Re-enacted effective July 1, 2006. Re-enacted effective July 1, 2011.

(64) Effective July 1, 2011, the Deming Industrial Park area has been annexed into the City of Deming. Businesses at that location should report under the City of Deming location code (19-113).

(65) Effective July 1, 2010, the Moriarty Airport was annexed into the City of Moriarity. Businesses at that location should report under the City of Moriarity location code (22-223).

(66) Effective July 1, 2010, the Alexander Airport was annexed into the City of Belen. Businesses at that location should report under the City of Belen location code (14-129).

(67) Effective January 1, 2013, the City of Gallup enacted the Federal Water Project Gross Receipts Tax.

(68) Rio Communities [14-037] became a municipality effective July 1, 2013.

(69) Effective July 1, 2013, the Taos Airport was annexed into the Town of Taos. Businesses at that location were advised to report under the Town of Taos location code (20-126). In April of 2014, The Eighth Judicial District Court ruled the annexation of the Taos Airport by the Town of Taos was invalid. Because of the court ruling the Taos Airport was re-assigned business location code 20-163 retroactive to July 1, 2013.

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016

(70) Carlsbad ordinance imposing the Municipal Infrastructure Gross Receipts Tax expired December 31, 2013. Re-enacted effective January 1, 2014.

(71) Effective January 1, 2014, the Village of Corrales enacted the Municipal Hold Harmless Gross Receipts Tax. This is the first enactment of the Municipal Hold Harmless Gross Receipts Tax.

(72) San Juan County ordinance imposing the County Water & Sanitation Gross Receipts Tax expired December 31, 2013. Re-enacted effective January 1, 2014.

(73) Taos County ordinance imposing the County Water & Sanitation Gross Receipts Tax expired December 31, 2013. Re-enacted effective January 1, 2014.

(74) City of Silver City originally enacted the first 1/8th of Municipal Infrastructure Gross Receipts tax July 1, 2004. Re-enacted effective July 1, 2014.

(75) Effective July 1, 2014, Otero County enacted the County Hold Harmless Gross Receipts Tax. This is the first enactment of the County Hold Harmless Gross Receipts Tax.

(76) San Juan County repealed the ordinance enacting the Local Hospital Gross Receipts Tax effective January 1, 2015.

(77) Effective January 1, 2015, the City of Alamogordo requested and received location code (26-508) for land owned by the City of Alamogordo which is located in Lincoln County.

(78) Effective January 1, 2015, the City of Alamogordo requested and received location code (15-322) for land owned by the City of Alamogordo which is located in Otero County.

(79) Taos County's original ordinance enacting the third increment of County Gross Receipts Tax was repealed effective July 1, 2015, and replaced with Ordinance Number 2014-8 effective July 1, 2015.

(80) Kirtland [16-323] became a municipality effective July 1, 2015.

(81) Chaves County adopted the County Hold Harmless Gross Receipts Tax in three different ordinances, each in increments of .125%, totaling .375%. Two of the ordinances have repeal dates which are listed on the next page.

ENACTMENT DATES OF LOCAL OPTION TAXES -- as of January 1, 2016

ABBREVIATIONS

GRT - Gross Receipts Tax
County Hosp. GRT - Special County Hospital Gross Receipts Tax
Cnty. Hosp. Emerg. - County Hospital Emergency Gross Receipts Tax
Jail - County Correctional Facility Gross Receipts Tax
Cnty. Env. GRT - County Environmental Services Gross Receipts Tax
Cnty. Educ. GRT - County Education Gross Receipts Tax
Fire - County Fire Protection Excise Tax
County Reg. Trans. GRT - County Regional Transit Gross Receipts Tax
County Water & Sanit. GRT - County Water & Sanitation Gross Receipts Tax
Municipal Env. Svcs. GRT - Municipal Environmental Gross Receipts Tax
County Business Ret. GRT - County Business Retention Gross Receipts Tax
Federal Water GRT - Federal Water Project Gross Receipts Tax

OTHER SPECIAL TAX RATES

Leased Vehicles Gross Receipts Tax	44-444	5.00%
Leased Vehicle Surcharge	44-455	\$2 per day
Governmental Gross Receipts Tax	55-055	5.00%
Interstate Telecommunications	GRT location	4.25%
Out-of-State Research & Development	77-777	5.125%
Out-of-State, other than R & D	88-888	5.125%
Compensating (Use) Tax	—	5.125%

ORDINANCE EXPIRATION DATES

COUNTY HOLD HARMLESS GROSS RECEIPTS TAX

Chaves (#O-089; .125%)	6/30/2020
Chaves (#O-090; .125%)	6/30/2023
Curry	6/30/2037
Otero (#15-05; .125%)	Bond Payoff
San Juan (#90; .125%)	12/31/2017

COUNTY REGIONAL TRANSIT GRT

Los Alamos	12/31/2023
Rio Arriba	12/31/2023
Santa Fe	12/31/2023
Taos	12/31/2023

COUNTY LOCAL HOSPITAL GROSS RECEIPTS TAX

Roosevelt	6/30/2020
Union	12/31/2033
Quay	12/31/2048

COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX*

Grant	12/31/2023
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COUNTY HEALTH CARE GROSS RECEIPTS TAX

San Juan	12/31/2016
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SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX

Luna	6/30/2016
Quay	12/31/2019

COUNTY HOSPITAL EMERGENCY GROSS RECEIPTS TAX

Sierra	12/31/1938
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COUNTY WATER AND SANITATION GROSS RECEIPTS TAX

Valley Water & Sanitation District (San Juan)	12/31/2019
El Prado Water & Sanitation District (Taos)	12/31/2019
El Valle de Los Ranchos Water & Sanitation District (Taos)	12/31/2019
Valley Water & Sanitation District (Town of Kirtland)	12/31/2019

COUNTY EDUCATION GROSS RECEIPTS TAX

Taos	12/31/2022
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MUNICIPAL GROSS RECEIPTS TAX

Albuquerque (3rd)	6/30/2020
Raton (6th)	6/30/2033

MUNICIPAL INFRASTRUCTURE GROSS RECEIPTS TAX

Alamogordo (3rd & 4th)	12/31/2020
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MUNICIPAL HIGHER EDUCATION GROSS RECEIPTS TAX

Rio Rancho (1st through 4th)	6/30/2028
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*Effective July 1, 2004, there is no longer a mandatory expiration of ordinances adopting the County Emergency Communications and Emergency Medical Services Tax. Ordinances to impose this tax that were adopted prior to this change that include the mandatory repeal language will need to be amended or replaced to remove the mandatory repeal language that currently exists.