

COUNTY GROSS RECEIPTS TAX (GRT) LOCAL OPTION INCREMENTS

The county gross receipts taxes are collected at the same time and in the same manner as the state gross receipts. The local option tax rate changes are combined with the state gross receipts tax rate and incorporated into the gross receipts tax rate schedule that is revised and provided to the taxpayers every six months. The Enactment Date Table is posted on the Taxation & Revenue Department website: <http://www.tax.newmexico.gov/Tax-Library/For-Governments/Municipal-and-County-Governments/Pages/Enactment-Date-Tables.aspx>

DESCRIPTION & IMPOSITION, BY COUNTY, AS OF JULY 1, 2015

Unless otherwise noted, all impositions are imposed countywide.

Turquoise = no referendum; green = voter petition; yellow = referendum required.

NAME OF TAX, PURPOSE, & INCREMENTS AUTHORIZED	STATUTES & COUNTIES IMPOSING TAX
COUNTY GROSS RECEIPTS TAX	7-20E-9 through 7-20E-11
First 1/8 % (general purpose and/or county road fund)	All counties
Second 1/8 % (county indigent patients)	All counties but Harding & Socorro
Third 1/8 % (general purpose)	26 counties
Fourth 1/16 th % (general purpose)	23 counties
New 1/12 th % (general purpose)	Colfax and San Miguel
COUNTY INFRASTRUCTURE GROSS RECEIPTS TAX	7-20E-19
General purposes, waste/wastewater facilities, jails, economic development, etc.	
.First 1/16 %	11 counties
Second 1/16 %	11 counties

COUNTY CAPITAL OUTLAY GROSS RECEIPTS TAX Building & infrastructure projects, payment of revenue bonds for infrastructure	7-20E-21
First 1/16 %	7 counties (Guadalupe, Luna, McKinley, San Miguel, Santa Fe, Taos & Torrance)
Second 1/16 %	7 counties
Third 1/16 %	7 counties
Fourth 1/16 %	7 counties
COUNTYWIDE/COUNTY AREA EMERGENCY COMMUNICATIONS & EMERGENCY MEDICAL & BEHAVIORAL HEALTH SERVICES GROSS RECEIPTS TAX Eligibility contingent on having emergency communications center and/or behavioral health services facility. May be imposed countywide or outside incorporated areas only.	7-20E-22
First 1/16 %	14 counties
Second 1/16 %	14 counties
Third 1/16 %	12 counties
Fourth 1/16 %	11 counties
COUNTY EDUCATION GROSS RECEIPTS TAX For payment of county education GRT bonds for public school capital projects & off-campus program capital projects. Only Taos county is authorized.	7-20E-20
One ½ % increment	Taos
COUNTY HEALTH CARE GROSS RECEIPTS TAX Must be dedicated to the state's county-supported Medicaid Fund	7-20E-18
First 1/16 %	19 counties
Second 1/16 % is available only to counties w/ populations over 500,000.	Bernalillo
SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX For operations & maintenance of hospital for care of sick & indigent persons (Quay) & county ambulance transport or rural health clinic costs (Luna).	7-20E-13 & 7-20E-14
One 1/8 % increment	Luna & Quay

COUNTY HOSPITAL EMERGENCY GROSS RECEIPTS TAX To design & construct a county hospital facility, acquire land or buildings, or repay bonds or loans for acquiring, equipping, remodeling, or improving county hospital or health facility.	7-20E-12.1
One ¼% increment	No counties.
LOCAL HOSPITAL GROSS RECEIPTS TAX	7-20C-1 through 7-20C-17
Four 1/8 % increments to pay principal & interest on revenue bonds for acquisition of land or buildings for hospital or healthcare facilities. Authorized for 14 counties; only 3 currently impose it.	
First 1/8 %	Quay, Roosevelt, Union
Second 1/8 %	Quay, Roosevelt, Union
Third 1/8%	Quay, Roosevelt
Fourth 1/8 %	Quay, Roosevelt
COUNTY CORRECTIONAL FACILITY GROSS RECEIPTS TAX Originally for purchasing & constructing jails; expanded to include operating detention facilities & transportation of prisoners. No election required but voters may petition for an election to approve or disapprove.	7-20-F-1 through 7-20F-12
First 1/16 %	27 counties
Second 1/16%	27 counties
COUNTY ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX For acquiring, constructing, operating & maintaining solid waste, water, wastewater, sewer, & other systems. Imposed only on businesses outside incorporated municipalities.	7-20E-17
One 1/8 %	29 counties
COUNTY FIRE PROTECTION SERVICES EXCISE TAX For operational expenses (no salaries), ambulance services, capital outlay costs of independent fire districts or county ambulance services. Imposed only on businesses outside incorporated municipalities.	7-20E-15 & 7-20E-16
Increment can be either 1/8 or ¼ %. All imposing counties have enacted ¼ % except for Los Alamos, which has only the first 1/8.	21 counties

COUNTY REGIONAL TRANSIT GROSS RECEIPTS TAX For purposes authorized in the Regional Transit District Act. County must be member of a regional transit district; all counties in district must elect to enact the tax.	7-20E-23
Four 1/16 % increments. All counties appear to have enacted the first 2 increments only.	Bernalillo, Los Alamos, Rio Arriba, Sandoval, Santa Fe, Taos and Valencia counties
COUNTY QUALITY OF LIFE GROSS RECEIPTS TAX To promote & expand cultural programs	7-20E-24
Four 1/16 th % increments	No counties
COUNTY REGIONAL SPACEPORT GROSS RECEIPTS TAX County must be a member of a regional spaceport. At least 75 % is for a regional spaceport district financing, planning, designing, engineering, constructing, and/or projects of the district.	7-20E-25
First & second 1/16 % increments	Dona Ana & Sierra counties
COUNTY WATER & SANITATION GROSS RECEIPTS TAX If board of directors of water & sanitation district approves a resolution, county must impose the tax on persons engaged in business in the district.	7-20-E-26
One ¼ % increment	No counties
COUNTY BUSINESS RETENTION GROSS RECEIPTS TAX To retain local businesses in the county, by reducing the impact to the State General Fund of gaming tax lost to the state because of reduced economic activity in the county. May be imposed only by a county containing gaming operator licensees that are racetracks (racinos).	7-20E-27
Four 1/16 % increments	Lincoln county (enacted 2011; expires 2015)
COUNTY HOLD HARMLESS GROSS RECEIPTS TAX County may designate specific purpose, including but not limited to police or fire protection, public transportation or street repair and maintenance.	16 counties have enacted at least one 1/8 th increment
One 1/8 th increment only	Santa Fe
Two 1/8 % increments	Bernalillo, Colfax, Curry, Otero, San Juan & San Miguel
Three 1/8 th increments	Chaves, Cibola, Dona Ana, Grant, Harding, Luna, Roosevelt, Sierra, Valencia

Data sources: New Mexico Department of Taxation & Revenue
County Gross Receipts Tax Local Options, revised June 2015
Enactment Dates of Local Option Taxes, as of July, 2015

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