

New Mexico Taxation and Revenue Department
ENACTMENT DATES OF LOCAL OPTION TAXES -- as of July 1, 2004

5/13/2004

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COUNTY / CITY	MUNICIPAL LOCAL OPTION TAXES														COUNTY LOCAL OPTION TAXES																		TOTAL RATES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	Municipal GRT					Municipal Infrastructure GRT				Munic. Capital Outlay	Munic. Env.	County GRT	County Infrastructure GRT	County Capital Outlay GRT				County Emergency Communications & Medical Services Tax				County Educ.	County Health Care	County Hosp.	Local Hospital			County Hosp. Emerg.	County Jail	County Zoo	County Fire	City Imposed Rates	County Imposed Rates	Total Tax Rate (%)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
	.25%	.35%	.25%	.25%	.25%	.0625%	.0625%	.0625%	.0625%	.25%	.0625%	.125%	.125%	.125%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%	.0625%

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5/13/2004

COUNTY / CITY	MUNICIPAL LOCAL OPTION TAXES																COUNTY LOCAL OPTION TAXES																	TOTAL RATES								
	Municipal GRT					Municipal Infrastructure GRT					Munic. Capital Outlay	Munic. Env.	County GRT			County Infrastructure GRT		County Capital Outlay GRT				County Emergency Communications & Medical Services Tax			County Educ.	County Health Care	County Hosp.	Local Hospital				County Hosp. Emerg.	Jail	County Env.	Fire	City Imposed Rates	County Imposed Rates	Total Tax Rate (%)				
	.35%	.35%	.35%	.35%	.35%	.625%	.625%	.625%	.625%	.35%	.625%	.125%	.125%	.125%	.625%	.625%	.625%	.625%	.625%	.625%	.625%	.625%	.35%	.625%	.125%	.125%	.125%	.125%	.125%	.25%	.125%	.125%	.35%									
Santa Fe (remainder)	01-001												1/84	6/68	6/68	7/99	7/99	1/03	1/03	1/03	1/03											7/91	1/94	0.0000%	1.1250%	6.1250%						
Edgewood (37)	01-320	1/00	1/00	1/00									1/84	6/68	6/68			1/03	1/03	1/03	1/03													0.0000%	1.1250%	6.1250%						
Espanola (part)	01-226	7/79	7/79	1/82	1/85	1/87	1/93	1/93	1/03	1/03	1/03	7/93	1/84	6/68	6/68			1/03	1/03	1/03	1/03														1.8125%	0.6250%	6.9375%					
Santa Fe	01-123	1/82	1/82	7/83	1/88	1/92	1/94	1/99	1/00	1/00		1/94	1/84	6/68	6/68			1/03	1/03	1/03	1/03														1.5625%	0.6250%	6.6875%					
Santa Fe Airport	01-161												1/84	6/68	6/68	7/99	7/99	1/03	1/03	1/03	1/03											7/91	1/94	0.0000%	1.1250%	6.1250%						
Sierra (remainder)	21-021												1/84	1/87	1/87																	7/94	1/94	0.0000%	0.7500%	5.7500%						
Elephant Butte (34)	21-319	1/99	1/99	7/99	7/99								1/84	1/87	1/87																			1.0000%	0.6250%	6.1250%						
T or C	21-124	1/80	7/81	1/82	7/87	1/95	7/92	7/92				7/91	1/84	1/87	1/87																				1.4375%	0.6250%	6.5625%					
T or C Airport	21-164												1/84	1/87	1/87																				7/94	1/94	0.0000%	0.7500%	5.7500%			
Williamsburg	21-220	7/79	7/79	1/82	7/87	1/95	1/92					7/91	1/84	1/87	1/87																				7/94		1.3750%	0.6250%	6.5000%			
Socorro (remainder)	25-025												7/92																				1/92	7/96	0.0000%	0.5625%	5.5625%					
Magdalena	25-221	7/79	1/82	1/82	1/86	1/95						1/95	7/92																						7/93		1.3125%	0.1875%	6.0000%			
Socorro	25-125	7/79	7/79	1/82	7/85	7/88	7/02	7/02				1/91	7/92																						7/93		1.4375%	0.1875%	6.1250%			
Socorro Ind. Park	25-162												7/92																						7/93		0.0000%	0.5625%	5.5625%			
Taos (remainder)	20-020												1/84	1/88	7/88																		7/02	1/94	0.0000%	1.3125%	6.3125%					
Questa	20-222	7/80	7/80	1/82	1/85	1/85	1/93	1/93	7/02	7/02		1/91	1/84	1/88	7/88																				7/02	1/94		1.5625%	0.9375%	7.0000%		
Questa Airport	20-160												1/84	1/88	7/88																			7/02	1/94		0.0000%	1.3125%	6.3125%			
Red River	20-317	1/79	1/80	1/82	1/85	1/85	1/92	1/92	7/02	7/02	7/02	1/91	1/84	1/88	7/88																				7/02	1/94		1.8125%	0.9375%	7.2500%		
Taos	20-126	7/79	7/79	1/82	1/85	1/85	7/95	7/95	1/02	1/02		1/91	1/84	1/88	7/88																				7/02	1/94		1.5625%	0.9375%	7.0000%		
Taos Airport	20-163												1/84	1/88	7/88																				7/02	1/94		0.0000%	1.3125%	6.3125%		
Taos Ski Valley (29)	20-414	7/96	7/96	1/97	1/97	1/97	1/97	1/97	1/02	1/02	7/04	1/97	1/84	1/88	7/88																				7/02	1/94		1.8125%	0.9375%	7.2500%		
Terrance (remainder)	22-022												1/84	7/93	7/00																			7/94			7/94	1/92	1/93	0.0000%	0.8125%	5.8125%
Encino	22-410	7/79	7/83	7/83	1/03							7/97	1/84	7/93	7/00																				7/94			1.0625%	0.4375%	6.0000%		
Estancia	22-303	1/80	1/80	1/83	1/88	1/88	7/00	7/00				1/95	1/84	7/93	7/00																				7/94			1.4375%	0.4375%	6.3750%		
Moriarty	22-223	7/77	7/79	1/82	1/87	1/87	7/92	7/92				1/95	1/84	7/93	7/00																				7/94			1.4375%	0.4375%	6.3750%		
Moriarty Airport	22-159												1/84	7/93	7/00																			7/94				1/92	1/95	0.0000%	0.8125%	5.8125%
Mountainair	22-127	1/82	1/82	1/82	1/90	1/90	1/97	1/97				7/92	1/84	7/93	7/00																				7/94			1.4375%	0.4375%	6.3750%		
Willard	22-314	7/79	7/83	1/98	1/98	1/98						1/97	1/84	7/93	7/00																				7/94			1.3125%	0.4375%	6.2500%		
Unions (remainder)	18-018												7/83	7/83																								0.0000%	0.2500%	5.2500%		
Clayton	18-128	7/77	7/79	1/82	1/85	1/85	1/92	7/92	7/02	7/02	7/04	1/91	7/83	7/83																									1.8125%	0.2500%	6.5625%	
Des Moines	18-224	7/79	7/82	7/85	7/85	7/99	1/92	1/92				7/91	7/83	7/83																									1.4375%	0.2500%	6.1875%	
Folsom	18-411	1/80	7/83	7/83	1/93	1/93	1/93	1/93				1/91	7/83	7/83																									1.4375%	0.2500%	6.1875%	
Grenville	18-315	1/80	1/83	1/83	1/90	1/90	1/92	7/92				7/95	7/83	7/83																									1.4375%	0.2500%	6.1875%	
Valencia (remainder)	14-014												1/84	7/87	1/02																			1/99	1/92	1/95	0.0000%	0.9375%	5.9375%			
Bellevue	14-129	7/81	7/81	7/84	1/85	7/85	1/92	1/92	7/99	7/99		7/91	1/84	7/87	1/02																				1/94			1.5625%	0.5625%	6.6250%		
Alexander Airport	14-152												1/84	7/87	1/02																				1/94			0.0000%	0.9375%	5.9375%		
Boquete Farms	14-505	1/82	1/82	7/86	1/89	1/90	7/92	7/92				7/95	1/84	7/87	1/02																					1/94			1.4375%	0.5625%	6.5000%	
Los Lunas	14-316	1/82	1/82	1/85	1/85	1/85	1/92	1/92	1/02	1/02		1/91	1/84	7/87	1/02																				1/94			1.5625%	0.5625%	6.6250%		

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NOTES:

(1) The total rate includes the 5.00% state gross receipts tax rate less a credit of (up to) .5% for municipal gross receipts taxes imposed by cities (Section 7-9-82 NMSA 1978). In effect, the state gross receipts tax rate is 4.5% for receipts within municipal boundaries and 5.0% for gross receipts outside municipal boundaries. 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.

HISTORY OF STATE RATE

July 1, 1990 to present - 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 expired effective January 1, 1988. Taos County enacted an ordinance imposing 1/8% County Gross Receipts Tax effective January 1, 1988 and adopted a third 1/8% increment of County Gross Receipts Tax effective July 1, 1988. Taos County ordinance imposing the Fire Protection Excise Tax was enacted effective July 1, 1984, and reenacted 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 pursuant to Section 7-20-3(G) NMSA 1978.

(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. Quay County Ordinance Number 23 was replaced by Ordinance Number 28 effective January 1, 2003.

(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.

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

(10) DeBaca County ordinance imposing the County Fire Protection Excise Tax was first enacted effective July 1, 1989, and reenacted effective July 1, 2004.

New Mexico Taxation and Revenue Department
ENACTMENT DATES OF LOCAL OPTION TAXES – as of July 1, 2004

- (11) Colfax County ordinance imposing the County Fire Protection Excise Tax was first enacted effective July 1, 1990.
- (12) Denotes the original enactment date. Repealed effective January 1, 1991 and replaced with Los Ranchos de Albuquerque Municipal Gross Receipts Tax Ordinance Number 94 dated 1/1/92.
- (13) Farmington ordinance imposing .25% Municipal Gross Receipts Tax expired effective July 1, 1992. The city reimposed .25% effective July 1, 1993. The ordinance imposing the fourth increment of Municipal Gross Receipts Tax expired effective June 30, 1998, and the city reimposed .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 a fifth .25% increment of Municipal Gross Receipts Tax by ordinance effective July 1, 1993. The ordinance (1322-88) imposing the third increment of Municipal Gross Receipts Tax expired effective June 30, 1997.
- (16) Chaves County Fire Protection Excise Tax originally enacted July 1, 1984. Subsequent reenactments were effective July 1, 1989, July 1, 1997 and July 1, 2004.
- (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, 2001. Santa Fe County re-enacted this ordinance January 1, 1994 and then again in January 1, 2004.
- (18) 1/8% Otero County Fire Protection Excise Tax was first enacted effective July 1, 1984. Subsequent reenactments 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 reenacted effective July 1, 1997.
- (20) San Jon enacted two increments of 1/16% Municipal Infrastructure Gross Receipts Tax effective July, 1993. However, the second 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, and was reenacted effective January 1, 1995.
- (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.
- (24) San Miguel County ordinance imposing the County Fire Protection Excise Tax was first enacted effective January 1, 1996.
- (25) Socorro County ordinance imposing the County Fire Protection Excise Tax expired December 31, 1995. It was reenacted effective July 1, 1996.
- (26) Cibola County ordinance imposing the County Fire Protection Excise Tax was first enacted effective July 1, 1996.
- (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.
- (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, and July 1, 2001.
- (31) Village of Central [08-305] changed its name to Village of Santa Clara effective January 1, 1996.

New Mexico Taxation and Revenue Department
ENACTMENT DATES OF LOCAL OPTION TAXES – as of July 1, 2004

- (32) Rio Arriba County ordinance imposing the County Fire Protection Excise Tax was first enacted January 1, 1997.
- (33) Cibola County ordinance imposing the Local Hospital Gross Receipts Tax was enacted effective July 1, 1997.
- (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 disincorporated.
- (36) Valencia County ordinance imposing the County Correctional Facility Gross Receipts Tax was enacted effective January 1, 1999.
- (37) Edgewood [01-320] became a municipality on July 1, 1999.
- (38) The 2nd Increment of the Municipal Infrastructure Gross Receipts Tax was originally to be imposed 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 size 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.
- (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).
- (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.

New Mexico Taxation and Revenue Department
ENACTMENT DATES OF LOCAL OPTION TAXES – as of July 1, 2004

ABBREVIATIONS

GRT - Gross Receipts Tax
Munic. Env. - Municipal Environmental Services Gross Receipts Tax
County Health Care - County Health Care Gross Receipts Tax (County-supported Medicaid)
County Hosp. - Special County Hospital Gross Receipts Tax
Local Hospital - Local Hospital Gross Receipts Tax
County Hosp. Emerg. - County Hospital Emergency Gross Receipts Tax
Jail - County Correctional Facility Gross Receipts Tax
County Env. - County Environmental Services Gross Receipts Tax
County Educ. - County Education Gross Receipts Tax
Fire - County Fire Protection Excise 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	5.00%
Out-of-State, other than R & D	88-888	5.00%
Compensating (Use) Tax	—	5.00%

ORDINANCE EXPIRATION DATES*

COUNTY FIRE PROTECTION EXCISE TAX

Chavez	6/30/2009
Cibola	6/30/2006
Coffax	6/30/2005
DeBaca	6/30/2009
Dona Ana	12/31/2009
Eddy	6/30/2005
Grant	6/30/2005
Luna	6/30/2006
McKinley	12/31/2006
Mora	6/30/2007
Rio Arriba	12/31/2006
San Juan	6/30/2006
San Miguel	12/31/2005
Santa Fe	12/31/2008
Socorro	6/30/2006
Torrance	12/31/2004
Valencia	12/31/2004

COUNTY EDUCATION GROSS RECEIPTS TAX

Taos	6/30/12
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COUNTY HOSPITAL EMERGENCY GRT

Sierra	6/30/17
Hidalgo	12/31/20

COUNTY LOCAL HOSPITAL GROSS RECEIPTS TAX

Cibola	6/30/17
Roosevelt	6/30/20
San Juan	12/31/16

COUNTY CORRECTIONAL FACILITY GROSS RECEIPTS TAX

Valencia	12/31/09
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SPECIAL COUNTY HOSPITAL GROSS RECEIPTS TAX

Quay	12/31/07
Luna	6/30/06

**COUNTY EMERGENCY COMMUNICATIONS AND
EMERGENCY MEDICAL SERVICES TAX**

Grant	12/31/12
McKinley	12/31/12
San Juan	6/30/13
Sandoval	6/30/14

MUNICIPAL GROSS RECEIPTS TAX

Albuquerque (4th)	12/31/09
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MUNICIPAL INFRASTRUCTURE GROSS RECEIPTS TAX

Alamogordo (3rd & 4th)	12/31/05
Santa Fe (2nd)	12/31/10
Bloomfield (3rd & 4th)	12/31/07
Carlsbad (3rd & 4th)	12/31/13
Silver City (3rd & 4th)	6/30/14

*Effective July 1, 2004, SB-88 (2004 Legislative Session) repealed the mandatory expiration of ordinances adopting the County Fire Protection Excise Tax, County Correctional Facility Gross Receipts Tax and the County Emergency Communications and Emergency Medical Services Tax. Ordinances that were adopted prior to this legislation included the mandatory repeal language. As a result of this change ordinances adopted before implementation of SB-88 will need to be amended or replaced to remove the mandatory repeal language that currently exists. Once these amendments occur, the above listing will be adjusted accordingly.