

REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY - FY 2005 to date

Tax

Rate*	City/County	3Q04	4Q04	1Q05	2Q05	FY2005 TO DATE
5.0%	Alamogordo	\$98,704	\$86,708	N/A	N/A	\$185,412
5.0%	Albuquerque	1,525,111	2,311,670	N/A	N/A	\$3,836,781
5.0%	Angel Fire	33,942	16,979	N/A	N/A	\$50,921
5.0%	Artesia	29,333	31,502	N/A	N/A	\$60,835
5.0%	Aztec	4,099	5,368	N/A	N/A	\$9,467
4.0%	Belen	21,158	20,600	N/A	N/A	\$41,758
3.0%	Bernalillo	19,523	17,922	N/A	N/A	\$37,445
3.0%	Bloomfield	6,714	5,837	N/A	N/A	\$12,551
3.0%	Capitan	1,940	1,089	N/A	N/A	\$3,029
5.0%	Carlsbad	129,688	98,574	N/A	N/A	\$228,262
3.0%	Carrizozo	2,678	2,417	N/A	N/A	\$5,095
4.0%	Chama	36,293	25,537	N/A	N/A	\$61,830
4.0%	Cimarron	5,289	2,803	N/A	N/A	\$8,092
5.0%	Clayton	34,593	20,649	N/A	N/A	\$55,242
5.0%	Cloudcroft	41,590	29,166	N/A	N/A	\$70,756
5.0%	Clovis	102,553	119,200	N/A	N/A	\$221,753
3.0%	Columbus	310	414	N/A	N/A	\$724
3.5%	Corrales	1,418	1,675	N/A	N/A	\$3,093
3.0%	Cuba	3,807	3,214	N/A	N/A	\$7,021
3.0%	Deming 2/	40,074	41,084	N/A	N/A	\$81,158
3.0%	Eagle Nest	7,263	3,180	N/A	N/A	\$10,443
5.0%	Eddy County	29,924	12,505	N/A	N/A	\$42,429
4.0%	Elephant Butte	5,559	1,867	N/A	N/A	\$7,426
5.0%	Espanola	35,514	23,776	N/A	N/A	\$59,290
5.0%	Farmington	239,177	228,293	N/A	N/A	\$467,470
5.0%	Fort Sumner	6,805	7,052	N/A	N/A	\$13,857
5.0%	Gallup	275,552	224,660	N/A	N/A	\$500,212
5.0%	Grant County	19,353	17,883	N/A	N/A	\$37,236
5.0%	Grants	92,644	92,926	N/A	N/A	\$185,570
3.0%	Hatch	877	735	N/A	N/A	\$1,612
5.0%	Hobbs 3/	46,920	50,008	N/A	N/A	\$96,928
3.0%	Hurley	92	0	N/A	N/A	\$92
5.0%	Jemez Springs	4,553	2,767	N/A	N/A	\$7,320
5.0%	Las Cruces	283,376	345,617	N/A	N/A	\$628,993
4.0%	Las Vegas	63,623	51,883	N/A	N/A	\$115,506
4.0%	Lincoln County	24,445	14,540	N/A	N/A	\$38,985
3.0%	Logan	1,718	1,018	N/A	N/A	\$2,736
5.0%	Lordsburg	38,124	35,129	N/A	N/A	\$73,253
5.0%	Los Alamos	63,664	51,508	N/A	N/A	\$115,172
4.0%	Los Lunas	16,886	15,307	N/A	N/A	\$32,193
3.0%	Lovington	5,379	7,518	N/A	N/A	\$12,897
3.0%	Luna County 2/	473	272	N/A	N/A	\$745
4.0%	Magdalena	2,764	3,428	N/A	N/A	\$6,192
5.0%	Mesilla	2,479	2,175	N/A	N/A	\$4,654
3.0%	Milan	414	738	N/A	N/A	\$1,152
5.0%	Moriarty	49,210	62,668	N/A	N/A	\$111,878
3.0%	Mountainair	1,309	1,048	N/A	N/A	\$2,357
5.0%	Portales	14,777	11,453	N/A	N/A	\$26,230
5.0%	Raton	128,378	73,254	N/A	N/A	\$201,632
5.0%	Red River	159,376	57,976	N/A	N/A	\$217,352
3.0%	Rio Arriba County	10,332	16,148	N/A	N/A	\$26,480
5.0%	Rio Rancho	93,023	86,399	N/A	N/A	\$179,422
5.0%	Roswell	171,143	157,962	N/A	N/A	\$329,105
4.25%	Ruidoso	372,604	205,883	N/A	N/A	\$578,487
5.0%	Ruidoso Downs	16,364	58,990	N/A	N/A	\$75,354
5.0%	Sandoval County	5,208	3,690	N/A	N/A	\$8,898

5.0%	San Miguel County	13,970	6,154	N/A	N/A	\$20,124
5.0%	Santa Fe 4/	2,138,445	1,753,116	N/A	N/A	\$3,891,561
4.0%	Santa Fe County	174,893	102,120	N/A	N/A	\$277,013
5.0%	Santa Rosa	106,344	84,251	N/A	N/A	\$190,595
3.0%	Sierra County	498	283	N/A	N/A	\$781
5.0%	Silver City	49,922	52,191	N/A	N/A	\$102,113
5.0%	Socorro	70,762	79,401	N/A	N/A	\$150,163
3.0%	Springer	273	211	N/A	N/A	\$484
5.0%	Taos	245,326	241,021	N/A	N/A	\$486,347
3.5%	Taos Ski Valley	15,624	11,289	N/A	N/A	\$26,913
5.0%	Taos County	72,298	46,289	N/A	N/A	\$118,587
5.0%	Truth or Consequences	22,600	22,189	N/A	N/A	\$44,789
5.0%	Tucumcari	144,869	112,466	N/A	N/A	\$257,335
3.0%	Williamsburg	947	217	N/A	N/A	\$1,164

* Tax rates as shown are effective as of 4Q04.

2/ Deming's lodgers tax receipts have been reduced by the amount of remissions from Luna County to Deming.

3/ The tax rate in Hobbs increased to 5.0% on 2/1/2005

4/ The Convention Center Funding Act increased the total lodgers tax rate to 7.0% as of July 1, 2004.

Note: Local governments in New Mexico have the option of imposing a lodgers tax on rentals of motel and hotel rooms, trailer camps, etc. Receipts from the tax are used to promote tourist attractions and facilities within the state. The laws were amended in 1983 to include use of proceeds to defray operating costs of such facilities and to include performing arts facilities.

Source: New Mexico Department of Finance and Administration, Local Government Division.

Table prepared by: Bureau of Business and Economic Research, University of New Mexico.

REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY -- FY 2004

Tax

Rate*	City/County	3Q03	4Q03	1Q04	2Q04	FY2004
5.0%	Alamogordo	\$101,289	\$72,787	\$72,845	\$93,697	\$340,618
5.0%	Albuquerque	1,859,360	2,085,824	1,688,471	2,363,853	7,997,508
5.0%	Angel Fire	37,332	55,855	108,593	81,000	282,780
5.0%	Artesia	35,545	30,725	29,200	30,404	125,874
5.0%	Aztec	5,186	4,479	3,215	5,141	18,021
4.0%	Belen	19,877	19,610	10,616	19,239	69,342
3.0%	Bernalillo	14,857	19,820	10,169	10,239	55,085
3.0%	Bloomfield	7,322	5,983	3,681	5,292	22,278
3.0%	Capitan	0	502	630	1,738	2,870
5.0%	Carlsbad	132,553	91,575	122,061	74,972	421,161
3.0%	Carriazo	2,101	2,155	1,744	1,928	7,928
4.0%	Chama	31,797	22,413	4,838	9,922	68,970
4.0%	Cimarron	8,285	2,446	993	2,038	13,762
5.0%	Clayton	33,598	17,805	12,067	16,675	80,145
5.0%	Cloudcroft 1/	39,761	24,302	24,107	22,837	111,007
5.0%	Clovis	110,527	93,721	83,106	88,407	375,761
3.0%	Columbus	229	247	135	354	965
3.5%	Corrales	1,502	1,931	964	1,346	5,743
3.0%	Cuba	2,916	2,561	0	0	5,477
3.0%	Deming 2/	39,313	33,628	45,669	40,242	158,852
3.0%	Eagle Nest	7,548	3,184	4,909	4,747	20,388
5.0%	Eddy County	32,831	13,948	14,300	27,345	88,424
4.0%	Elephant Butte	6,568	3,160	2,641	3,722	16,091
5.0%	Espanola	34,396	24,812	18,905	27,553	105,666
5.0%	Farmington	245,221	193,263	157,898	210,349	806,731
5.0%	Fort Sumner	7,284	3,878	5,364	4,485	21,011
5.0%	Gallup	274,575	219,771	179,304	231,383	905,033
5.0%	Grant County	16,372	14,768	12,277	36,837	80,254
5.0%	Grants	97,130	81,835	72,326	86,192	337,483
3.0%	Hatch	980	709	809	759	3,257
3.0%	Hobbs	40,157	35,774	35,542	39,487	150,960
3.0%	Hurley	446	184	73	0	703
5.0%	Jemez Springs	2,991	927	1,788	1,878	7,584
5.0%	Las Cruces	296,595	272,154	295,853	346,919	1,211,521
4.0%	Las Vegas	90,326	22,425	40,202	47,801	200,754
4.0%	Lincoln County	29,814	13,610	11,689	11,125	66,238
3.0%	Logan	2,182	1,180	774	1,333	5,469
5.0%	Lordsburg	51,175	47,856	42,165	35,584	176,780
5.0%	Los Alamos	78,339	70,384	49,974	54,184	252,881
4.0%	Los Lunas	18,856	12,868	9,552	15,855	57,131
3.0%	Lovington	5,795	5,018	4,618	4,449	19,880
3.0%	Luna County 2/	379	0	0	2,233	2,612
4.0%	Magdalena	2,581	2,219	933	1,363	7,096
5.0%	Mesilla	5,055	2,229	2,627	4,447	14,358
3.0%	Milan	696	123	304	879	2,002
5.0%	Moriarty	50,104	38,924	38,298	45,744	173,070
3.0%	Mountainair	501	368	445	1,622	2,936
5.0%	Portales	12,808	9,773	7,663	10,811	41,055
5.0%	Raton	142,138	62,983	47,929	64,448	317,498
5.0%	Red River	171,052	52,992	142,070	72,691	438,805
3.0%	Rio Arriba County	15,349	14,948	4,260	6,774	41,331
5.0%	Rio Rancho	91,377	86,553	38,257	107,082	323,269
5.0%	Roswell	154,392	140,643	106,916	146,070	548,021
4.25%	Ruidoso	339,028	168,371	253,770	181,226	942,395
5.0%	Ruidoso Downs	18,798	68,685	4,436	24,932	116,851
5.0%	Sandoval County	4,480	3,052	2,444	3,684	13,660

5.0%	San Miguel County	16,404	3,959	3,571	2,580	26,514
6.0%	Santa Fe 3/	1,553,847	1,699,814	896,636	1,528,949	5,679,246
4.0%	Santa Fe County	134,974	88,765	54,518	69,712	347,969
5.0%	Santa Rosa	110,007	78,504	1,360	171,127	360,998
3.0%	Sierra County	365	470	760	407	2,002
5.0%	Silver City	56,363	36,611	25,389	59,866	178,229
5.0%	Socorro	71,858	69,738	44,821	75,239	261,656
3.0%	Springer	0	380	1,285	449	2,114
5.0%	Taos	291,165	186,691	171,368	215,315	864,539
3.5%	Taos Ski Valley	14,024	6,947	107,644	51,706	180,321
5.0%	Taos County	72,340	45,656	34,420	69,347	221,763
5.0%	Truth or Consequences	27,392	27,269	27,095	27,766	109,522
5.0%	Tucumcari	152,740	104,464	93,076	128,362	478,642
3.0%	Williamsburg	767	674	616	695	2,752

* Tax rates as shown are effective as of 1Q04.

1/ The lodgers tax rate in Cloudcroft increased to 5.0% as of January 1, 2004.

2/ Deming's lodgers tax receipts have been reduced by the amount of remissions from Luna County to Deming.

3/ The Convention Center Funding Act increased the lodgers tax rate to 6.0% as of February 1, 2004.

Note: Local governments in New Mexico have the option of imposing a lodgers tax on rentals of motel and hotel rooms, trailer camps, etc. Receipts from the tax are used to promote tourist attractions and facilities within the state. The laws were amended in 1983 to include use of proceeds to defray operating costs of such facilities and to include performing arts facilities.

Source: New Mexico Department of Finance and Administration, Local Government Division.
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REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY -- FY 2003

Tax

Rate*	City/County	3Q02	4Q02	1Q03	2Q03	FY2003
5.0%	Alamogordo	\$87,358	\$76,409	\$61,576	\$80,620	\$305,963
5.0%	Albuquerque	1,450,682	2,323,757	1,674,155	2,970,181	8,418,775
5.0%	Angel Fire	42,471	73,555	140,713	72,429	329,168
5.0%	Artesia	34,893	28,219	23,454	31,611	118,177
5.0%	Aztec	4,755	4,473	2,570	6,674	18,472
4.0%	Belen	13,925	15,226	14,407	17,186	60,744
3.0%	Bernalillo	13,642	10,659	7,408	12,223	43,932
3.0%	Bloomfield	6,532	5,451	3,314	4,849	20,146
5.0%	Carlsbad	146,606	88,579	75,216	107,028	417,429
3.0%	Carrizozo	1,804	4,005	2,065	1,526	9,400
4.0%	Chama	28,374	21,306	5,234	7,499	62,413
4.0%	Cimarron	9,721	3,169	1,911	3,034	17,835
5.0%	Clayton	34,377	17,640	13,605	NR	NA
4.0%	Cloudcroft	36,562	22,021	21,593	17,120	97,296
5.0%	Clovis	99,977	88,415	68,755	81,613	338,760
3.5%	Columbus	427	304	269	213	1,213
3.5%	Corrales	2,020	1,866	882	NR	NA
3.0%	Cuba	1,500	978	NR	NR	NA
3.0%	Deming 1/	45,843	34,563	39,659	40,627	160,692
3.0%	Eagle Nest	7,603	3,204	5,096	3,816	19,719
5.0%	Eddy County	34,801	15,627	13,717	17,963	82,108
4.0%	Elephant Butte	11,791	4,531	2,519	4,693	23,534
5.0%	Espanola	32,953	21,759	18,451	23,759	96,922
5.0%	Farmington	245,281	193,098	128,398	206,458	773,235
5.0%	Fort Sumner	5,994	5,625	3,808	7,194	22,621
5.0%	Gallup	281,510	227,560	187,126	176,173	872,369
5.0%	Grant County	17,944	16,461	3,726	22,375	60,506
5.0%	Grants	100,047	80,928	68,561	76,084	325,620
3.0%	Hatch	995	647	667	780	3,089
3.0%	Hobbs	32,599	31,806	27,327	38,394	130,126
3.0%	Hurley	0	0	0	310	310
5.0%	Jemez Springs	3,863	3,380	2,273	2,185	11,701
5.0%	Las Cruces	337,302	284,732	278,671	302,978	1,203,683
4.0%	Las Vegas	85,891	26,224	42,075	46,282	200,472
4.0%	Lincoln County	29,380	13,670	14,144	12,146	69,340
3.0%	Logan	2,063	1,136	530	1,413	5,142
5.0%	Lordsburg	50,385	40,044	47,087	44,940	182,456
5.0%	Los Alamos	55,900	68,937	60,384	73,941	259,162
4.0%	Los Lunas	13,854	13,881	10,444	10,699	48,878
3.0%	Lovington	5,497	4,440	2,914	4,808	17,659
3.0%	Luna County 1/	0	545	602	957	2,104
4.0%	Magdalena	2,025	1,915	950	2,296	7,186
5.0%	Mesilla	5,765	2,943	3,403	1,823	13,934
3.0%	Milan	502	115	828	474	1,919
5.0%	Moriarty	33,909	21,701	30,179	44,530	130,319
3.0%	Mountainair	343	300	215	1,015	1,873
5.0%	Portales	12,707	13,630	9,720	9,666	45,723
5.0%	Raton	129,294	58,778	41,837	65,261	295,170
5.0%	Red River	150,039	65,056	130,471	79,549	425,115
3.0%	Rio Arriba County	14,981	13,010	5,659	5,276	38,926
5.0%	Rio Rancho	95,120	87,095	64,572	85,827	332,614
5.0%	Roswell	156,403	130,971	101,351	127,067	515,792
4.25%	Ruidoso	282,220	197,114	218,531	186,774	884,639
5.0%	Ruidoso Downs	36,855	18,497	22,298	21,570	99,220
5.0%	Sandoval County	4,672	2,672	3,141	3,907	14,392
5.0%	San Miguel County	23,656	7,962	3,235	2,341	37,194

5.0%	Santa Fe	1,974,155	1,630,409	851,731	1,336,302	5,792,597
4.0%	Santa Fe County	145,024	81,616	48,225	74,903	349,768
5.0%	Santa Rosa	102,621	79,629	64,775	99,252	346,277
3.0%	Sierra County	834	318	1,013	420	2,585
5.0%	Silver City	50,364	44,217	27,336	42,967	164,884
5.0%	Socorro	70,149	122,897	6,005	71,441	270,492
3.0%	Springer	1,406	822	920	123	3,271
5.0%	Taos	264,365	199,723	196,012	197,167	857,267
3.5%	Taos Ski Valley	10,397	9,022	109,779	58,099	187,297
5.0%	Taos County	79,104	51,007	36,088	49,648	215,847
5.0%	Truth or Consequences	27,885	31,059	25,392	27,239	111,575
5.0%	Tucumcari	150,749	120,056	85,356	122,413	478,574
3.0%	Williamsburg	943	716	551	707	2,917

* Tax rates as shown are effective as of 2Q03.

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Tax

Rate*	City/County	3Q01	4Q01	1Q02	2Q02	FY2002
5.0%	Alamogordo	\$92,725	\$70,470	\$66,925	\$86,488	\$316,608
5.0%	Albuquerque	1,395,795	2,287,673	1,582,126	3,053,437	8,319,031
5.0%	Angel Fire	44,112	18,798	133,920	77,276	274,106
5.0%	Artesia	28,575	28,723	28,807	32,562	118,667
5.0%	Aztec	4,505	5,427	3,172	7,349	20,453
4.0%	Belen	13,945	10,098	12,162	16,844	53,049
3.0%	Bernalillo	15,058	10,085	11,150	11,692	47,985
5.0%	Carlsbad	145,774	89,499	80,508	120,470	436,251
3.0%	Carrizozo	1,704	2,606	4,040	5,088	13,438
4.0%	Chama	46,183	24,059	3,050	9,217	82,509
4.0%	Cimarron	6,109	2,110	2,555	12,169	22,943
3.0%	Clayton	20,999	12,248	7,363	13,289	53,899
4.0%	Cloudcroft	34,619	22,301	20,611	16,316	93,847
5.0%	Clovis	93,026	71,917	57,072	76,274	298,289
3.0%	Columbus	403	206	347	508	1,464
3.5%	Corrales	1,816	1,994	1,238	1,263	6,311
3.0%	Cuba	2,893	3,535	2,150	2,626	11,204
3.0%	Deming 1/	34,510	36,714	42,835	47,808	161,867
3.0%	Eagle Nest	9,177	3,274	5,171	3,739	21,361
5.0%	Eddy County	32,183	15,373	8,278	22,702	78,536
4.0%	Elephant Butte	4,388	6,056	7,995	2,069	20,508
5.0%	Espanola	35,808	20,409	18,613	20,608	95,438
5.0%	Farmington	237,144	201,091	158,380	210,743	807,358
5.0%	Fort Sumner	5,975	5,709	2,495	5,512	19,691
5.0%	Gallup	269,022	209,161	162,932	240,550	881,665
5.0%	Grant County	12,651	11,605	23,408	19,551	67,215
5.0%	Grants	92,431	83,791	65,539	82,847	324,608
3.0%	Hatch	905	955	747	638	3,245
3.0%	Hobbs	36,387	31,616	30,333	36,262	134,598
5.0%	Hurley	0	0	0	1,700	1,700
5.0%	Jemez Springs	4,116	2,988	2,319	2,133	11,556
5.0%	Las Cruces	261,206	227,794	293,966	300,756	1,083,722
4.0%	Las Vegas	70,980	41,031	26,433	43,297	181,741
4.0%	Lincoln County	28,410	15,508	12,748	14,336	71,002
3.0%	Logan	1,469	880	533	1,715	4,597
5.0%	Lordsburg	35,910	34,971	49,451	45,999	166,331
5.0%	Los Alamos	75,908	44,381	43,122	62,761	226,172
4.0%	Los Lunas	14,532	10,680	8,263	15,217	48,692
3.0%	Lovington	5,848	5,132	3,454	4,541	18,975
3.0%	Luna County 1/	212	635	835	385	2,067
4.0%	Magdalena	2,516	962	880	1,690	6,048
5.0%	Mesilla	1,661	2,311	3,566	3,070	10,608
3.0%	Milan	518	310	337	1,208	2,373
5.0%	Moriarty	58,413	39,997	32,818	28,705	159,933
3.0%	Mountainair	416	1,753	2,777	298	5,244
5.0%	Portales	12,647	10,133	9,016	12,651	44,447
5.0%	Raton	138,953	65,859	40,043	100,032	344,887
5.0%	Red River	170,926	55,104	164,373	52,550	442,953
3.0%	Rio Arriba County	15,207	6,975	4,605	3,152	29,939
5.0%	Rio Rancho	91,062	83,902	71,823	89,331	336,118
5.0%	Roswell	143,796	123,420	99,670	138,091	504,977
4.0%	Ruidoso	236,727	145,488	218,037	142,813	743,065
5.0%	Ruidoso Downs	33,095	16,987	14,037	18,095	82,214
5.0%	Sandoval County	4,573	4,077	3,180	5,803	17,633
5.0%	San Miguel County	12,008	9,069	4,776	10,885	36,738
5.0%	Santa Fe	1,817,639	1,473,492	882,609	1,240,472	5,414,212

4.0%	Santa Fe County	154,879	83,646	52,449	76,023	366,997
5.0%	Santa Rosa	90,935	78,694	30,600	118,743	318,972
3.0%	Sierra County	793	340	723	419	2,275
5.0%	Silver City	39,033	30,815	23,455	55,090	148,393
5.0%	Socorro	63,509	64,418	56,174	67,925	252,026
3.0%	Springer	1,396	684	854	778	3,712
4.5%	Taos	281,625	160,744	156,398	215,476	814,243
3.5%	Taos Ski Valley	23,833	8,207	118,338	38,681	189,059
5.0%	Taos County	95,785	44,002	52,818	52,738	245,343
5.0%	Truth or Consequences	26,090	25,630	25,034	23,749	100,503
5.0%	Tucumcari	143,386	110,639	96,968	127,456	478,449
3.0%	Williamsburg	913	672	578	838	3,001

* Tax rates as shown are effective as of 2Q02.

1/ Deming's lodgers tax receipts have been reduced by the amount of remissions from Luna County to Deming.

Note: Local governments in New Mexico have the option of imposing a lodgers tax on rentals of motel and hotel rooms, trailer camps, etc. Receipts from the tax are used to promote tourist attractions and facilities within the state. The laws were amended in 1983 to include use of proceeds to defray operating costs of such facilities and to include performing arts facilities.

Source: New Mexico Department of Finance and Administration, Local Government Division.

Table prepared by: Bureau of Business and Economic Research, University of New Mexico.

REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY -- FY 2001

Tax

Rate*	City/County	3Q00	4Q00	1Q01	2Q01	FY2001
5.0%	Alamogordo	\$94,249	\$73,015	\$69,070	\$82,419	\$318,753
5.0%	Albuquerque	1,366,679	2,361,178	1,767,839	2,181,505	7,677,201
5.0%	Angel Fire	0	0	0	268,340	268,340
5.0%	Artesia	8,663	39,317	20,678	22,376	91,034
5.0%	Aztec	4,738	6,023	2,885	18,766	32,412
2.0%	Belen	11,509	10,691	11,695	14,487	48,382
3.0%	Bernalillo	9,511	9,477	5,570	7,774	32,331
5.0%	Carlsbad	132,420	90,732	78,951	116,397	418,500
3.0%	Carrizozo	2,243	3,940	2,307	2,039	10,529
3.0%	Chama	20,175	28,582	5,757	9,519	64,033
4.0%	Cimarron	9,327	1,953	2,044	2,518	15,841
3.0%	Clayton	19,026	11,269	7,648	10,412	48,355
4.0%	Cloudcroft	32,204	21,573	20,002	14,773	88,552
5.0%	Clovis	88,984	67,997	56,773	77,068	290,822
3.0%	Columbus	194	344	263	223	1,024
3.0%	Cuba	2,450	4,675	1,614	3,717	12,456
3.0%	Deming 1/	35,153	33,168	36,887	37,013	142,221
3.0%	Eagle Nest	8,987	4,458	4,179	4,565	22,189
5.0%	Eddy County	33,215	14,631	7,125	21,659	76,630
3.0%	Espanola	39,996	20,955	25,407	22,990	109,347
5.0%	Farmington	208,627	194,576	137,891	191,479	732,573
5.0%	Fort Sumner	5,943	4,631	2,296	3,870	16,740
5.0%	Gallup	251,784	193,713	144,845	190,763	781,105
3.0%	Grant County	12,107	9,851	10,704	7,702	40,364
5.0%	Grants	90,304	81,689	58,939	78,980	309,911
3.0%	Hatch	776	548	638	812	2,775
3.0%	Hobbs	29,404	27,724	25,760	33,568	116,456
5.0%	Hurley	530	0	506	0	1,035
5.0%	Jemez Springs	5,129	2,597	2,225	3,601	13,552
5.0%	Las Cruces	236,346	237,451	219,910	295,122	988,829
4.0%	Las Vegas	56,236	42,688	48,275	60,714	207,912
2.0%	Lincoln County	23,015	18,667	13,117	12,875	67,673
3.0%	Logan	1,201	893	751	936	3,781
5.0%	Lordsburg	34,962	39,311	41,404	48,333	164,010
5.0%	Los Alamos	84,883	45,850	43,962	50,751	225,446
4.0%	Los Lunas	8,922	11,957	9,677	13,861	44,417
3.0%	Lovington	4,194	1,028	2,564	2,240	10,025
3.0%	Luna County 1/	425	0	733	0	1,158
2.0%	Magdalena	937	1,594	1,697	1,405	5,633
5.0%	Mesilla	2,086	2,491	2,320	3,055	9,952
3.0%	Milan	623	631	146	436	1,836
5.0%	Moriarty	37,856	45,937	25,445	27,306	136,544
3.0%	Mountainair	318	220	80	480	1,098
5.0%	Portales	11,040	10,052	9,021	22,345	52,458
5.0%	Raton	117,711	59,909	36,735	60,287	274,642
5.0%	Red River	149,176	62,577	118,293	69,033	399,079
3.0%	Rio Rancho	87,947	98,626	73,223	87,984	347,780
5.0%	Roswell	131,220	119,351	91,170	126,698	468,439
4.0%	Ruidoso	210,066	122,128	160,907	112,204	605,305
5.0%	Ruidoso Downs	35,829	18,612	14,848	16,837	86,126
3.0%	San Miguel County	10,510	11,697	4,091	4,648	30,946
4.0%	Santa Fe	1,824,690	1,479,641	851,984	1,281,721	5,438,036
3.0%	Santa Fe County	145,680	90,708	44,353	87,356	368,097
3.0%	Santa Rosa	67,665	76,250	58,047	34,598	236,560
3.0%	Sierra County	436	304	669	381	1,790
5.0%	Silver City	60,141	44,464	31,053	40,419	176,077

4.0%	Socorro	68,127	62,002	57,095	60,607	247,832
3.0%	Springer	0	2,735	651	646	4,032
4.5%	Taos	300,425	179,341	160,256	169,343	809,365
3.5%	Taos Ski Valley	11,743	9,669	125,491	70,102	217,005
3.0%	Taos County	74,370	40,550	62,713	45,130	222,764
5.0%	Torrance County 2/	4,386	2,533	13	0	6,932
5.0%	Truth or Consequences	26,116	20,753	21,222	27,966	96,057
5.0%	Tucumcari	136,747	120,169	78,932	112,051	447,899
3.0%	Williamsburg	947	862	666	873	3,349

NA Not available.

* Tax rates as shown are effective as of 2Q01.

1/ Deming's lodgers tax receipts have been reduced by the amount of remissions from Luna County to Deming.

2/ Torrance County lodgers tax was repealed by ordinance #97-4 on May 25, 2001.

Note: Local governments in New Mexico have the option of imposing a lodgers tax on rentals of motel and hotel rooms, trailer camps, etc. Receipts from the tax are used to promote tourist attractions and facilities within the state. The laws were amended in 1983 to include use of proceeds to defray operating costs of such facilities and to include performing arts facilities.

Source: New Mexico Department of Finance and Administration, Local Government Division.

Table prepared by: Bureau of Business and Economic Research, University of New Mexico.

REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY -- FY 2000

Tax

Rate*	City/County	3Q99	4Q99	1Q00	2Q00	FY2000
5.0%	Alamogordo	\$80,209	\$92,914	\$63,319	\$87,788	\$324,230
5.0%	Albuquerque	1,407,365	2,227,828	1,582,103	2,430,958	7,648,254
5.0%	Angel Fire	44,108	19,322	111,431	58,949	233,810
5.0%	Artesia	24,105	22,835	16,307	21,514	84,761
5.0%	Aztec	4,515	6,223	3,436	6,608	20,782
2.0%	Belen	21,982	10,958	9,315	20,930	63,185
3.0%	Bernalillo	8,976	7,833	5,661	7,846	30,316
5.0%	Carlsbad	135,394	83,498	68,741	104,886	392,519
3.0%	Carrizozo	2,119	2,937	1,648	1,150	7,854
3.0%	Chama	28,841	17,188	3,564	7,730	57,323
4.0%	Cimarron	8,713	3,161	1,160	NA	NA
3.0%	Clayton	17,906	11,123	6,617	9,061	44,707
4.0%	Cloudcroft	33,765	21,230	15,887	16,191	87,073
5.0%	Clovis	84,868	63,480	50,415	59,707	258,470
3.0%	Columbus	107	157	0	463	727
3.0%	Cuba	2,293	2,980	1,909	1,981	9,163
3.0%	Deming 1/	34,434	34,582	39,046	36,832	144,894
3.0%	Eagle Nest	6,989	2,488	3,664	4,354	17,495
5.0%	Eddy County	32,305	12,264	11,870	24,322	80,761
3.0%	Espanola	40,610	22,316	24,433	22,354	109,714
5.0%	Farmington	190,393	175,959	121,622	184,314	672,288
5.0%	Fort Sumner	8,351	7,072	2,906	4,991	23,320
5.0%	Gallup	246,838	198,176	142,856	189,226	777,096
3.0%	Grant County	11,352	9,246	5,846	13,836	40,280
5.0%	Grants	88,090	82,364	58,006	74,122	302,581
3.0%	Hatch	970	221	1,293	518	3,002
3.0%	Hobbs	34,213	27,417	25,633	26,453	113,717
5.0%	Hurley	539	640	196	491	1,866
5.0%	Jemez Springs	3,242	4,420	1,234	2,855	11,751
5.0%	Las Cruces	228,587	231,556	216,706	282,870	959,719
4.0%	Las Vegas	53,515	41,467	31,830	36,607	163,419
2.0%	Lincoln County	22,509	11,093	9,680	10,651	53,933
3.0%	Logan	1,685	0	1,554	1,103	4,342
5.0%	Lordsburg	36,938	34,934	42,884	29,441	144,197
5.0%	Los Alamos	73,549	50,455	36,687	54,431	215,122
4.0%	Los Lunas	6,620	9,256	7,457	12,210	35,543
3.0%	Lovington	2,727	2,004	1,119	3,482	9,332
3.0%	Luna County	321	0	132	1,163	1,616
2.0%	Magdalena	1,377	1,404	888	891	4,561
5.0%	Mesilla	--	--	6,186	2,556	8,742
3.0%	Milan	712	829	696	469	2,706
5.0%	Moriarty	40,423	35,444	23,960	35,877	135,704
3.0%	Mountainair	902	289	113	648	1,952
5.0%	Portales	10,062	9,058	8,011	9,837	36,967
5.0%	Raton	117,162	62,784	39,268	61,774	280,988
5.0%	Red River	153,411	53,861	115,286	62,813	385,370
3.0%	Rio Rancho	45,791	73,122	62,119	76,131	257,163
5.0%	Roswell	120,760	111,417	134,286	80,484	446,947
4.0%	Ruidoso	201,157	102,717	105,557	88,070	497,501
5.0%	Ruidoso Downs	33,105	17,355	11,208	18,782	80,450
3.0%	San Miguel County	13,498	7,395	3,639	8,000	32,532
4.0%	Santa Fe	1,763,167	1,439,317	811,601	1,292,765	5,306,850
3.0%	Santa Fe County	154,241	98,485	10,756	83,275	346,757
3.0%	Santa Rosa	63,113	51,134	37,333	49,419	201,000
3.0%	Sierra County	249	408	122	243	1,022
5.0%	Silver City	45,633	27,717	30,951	42,788	147,089

4.0%	Socorro	52,326	52,443	45,223	64,946	214,937
3.0%	Springer	1,390	1,718	750	570	4,428
4.5%	Taos	288,754	174,414	118,767	170,836	752,771
3.5%	Taos Ski Valley	9,955	6,128	91,419	57,378	164,880
3.0%	Taos County	61,806	53,031	35,830	40,353	191,020
5.0%	Torrance County	113	65	23	1,666	1,867
5.0%	Truth or Consequences	NR	22,191	20,728	40,265	NA
5.0%	Tucumcari	145,449	96,070	80,498	114,211	436,228
3.0%	Williamsburg	982	933	660	928	3,502

* Tax rates as shown are effective as of 3Q00.

NA Not available.

NR Not reported.

r Revised.

1/ Deming's lodgers tax receipts have been reduced by the amount of remissions from Luna County to Deming.

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Source: New Mexico Department of Finance and Administration, Local Government Division.

Table prepared by: Bureau of Business and Economic Research, University of New Mexico.