

**REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY -- FY 2008**

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q07</b>	<b>4Q07</b>	<b>1Q08</b>	<b>2Q08</b>	<b>FY2008</b>
5.0%	Alamogordo	\$105,383	\$102,461	\$82,611	\$119,707	\$410,162
5.0%	Albuquerque	1,913,860	3,050,011	2,190,195	3,218,588	10,372,654
1.0%	ABQ Hospitality	382,772	610,002	438,039	643,718	2,074,531
5.0%	Angel Fire	32,768	76,720	153,002	23,455	285,945
5.0%	Artesia	49,536	39,021	50,945	54,336	193,838
5.0%	Aztec	4,122	5,193	1,785	8,107	19,207
4.0%	Belen	0	40,762	17,359	19,896	78,017
3.0%	Bernalillo	32,784	31,574	25,789	31,890	122,037
3.0%	Bloomfield	18,089	18,187	13,256	18,064	67,596
3.0%	Capitan	1,774	1,508	780	1,226	5,288
5.0%	Carlsbad	181,314	149,738	147,885	205,962	684,899
3.0%	Carrizozo	2,525	1,897	2,963	1,892	9,277
4.0%	Chama	48,957	30,590	9,676	9,866	99,089
4.0%	Cimarron	6,495	6,465	2,652	3,771	19,383
5.0%	Clayton	49,499	34,625	25,826	38,720	148,670
5.0%	Cloudcroft	44,929	30,245	26,189	25,351	126,714
5.0%	Clovis	128,849	131,367	93,321	142,139	495,676
5.0%	Columbus	846	55	-85	2,602	3,418
3.5%	Corrales	2,010	1,785	1,608	2,372	7,775
3.0%	Cuba	2,241	1,507	1,745	2,465	7,958
5.0%	Deming	109,113	91,994	99,170	103,991	404,268
3.0%	Eagle Nest	10,902	5,044	5,803	5,690	27,439
5.0%	Eddy County	24,854	12,097	5,469	15,488	57,908
5.0%	Elephant Butte	9,370	7,706	4,263	8,360	29,699
5.0%	Espanola	28,619	19,634	22,595	na	na
5.0%	Farmington	291,951	330,487	265,128	317,056	1,204,622
5.0%	Fort Sumner	7,566	7,191	5,599	7,484	27,840
5.0%	Gallup	285,611	265,447	250,448	262,536	1,064,042
5.0%	Grant County	19,385	16,057	13,644	40,911	89,997
5.0%	Grants	108,344	91,439	74,593	96,391	370,767
3.0%	Hatch	na	11	133	7	151
5.0%	Hobbs	177,962	187,280	172,435	196,392	734,069
3.0%	Hurley	534	156	1,357	842	2,889
5.0%	Jemez Springs	4,698	5,195	2,937	2,796	15,626
5.0%	Las Cruces	424,572	432,715	470,096	478,828	1,806,211
4.0%	Las Vegas	94,929	36,060	33,122	107,047	271,158
4.0%	Lincoln County	28,832	15,243	10,694	13,941	68,710
3.0%	Logan	3,455	2,035	1,695	3,099	10,284
5.0%	Lordsburg	71,075	61,736	65,317	55,579	253,707
5.0%	Los Alamos	76,588	53,446	42,914	62,196	235,144
4.0%	Los Lunas	35,840	16,002	12,981	19,154	83,977
5.0%	Lovington	12,326	22,520	13,802	17,662	66,310
3.0%	Luna County	559	1,402	1,040	1,037	4,038
4.0%	Magdalena	1,009	na	3,817	1,478	na
5.0%	Mesilla	0	0	532	3,348	3,880
3.0%	Milan	1,105	1,090	767	1,046	4,008
5.0%	Moriarty	43,745	40,438	25,514	83,421	193,118
3.0%	Mountainair	2,365	1,787	3,046	2,263	9,461
5.0%	Portales	23,001	23,623	20,380	23,798	90,802
5.0%	Raton	145,202	96,558	63,969	90,757	396,486
5.0%	Red River	173,756	67,776	146,749	88,561	476,842
3.0%	Rio Arriba Coun	1,616	17,874	3,685	5,250	28,425
5.0%	Rio Rancho	96,718	101,685	85,114	108,789	392,306
5.0%	Roswell	269,794	224,221	218,134	245,088	957,237
5.0%	Ruidoso	455,793	256,105	292,295	219,660	1,223,853
5.0%	Ruidoso Downs	66,282	44,808	29,348	35,323	175,761
5.0%	Sandoval Count	5,816	4,422	3,060	3,435	16,733
5.0%	San Miguel Cou	22,677	8,869	1,042	5,897	38,485
5.0%	Santa Fe	2,639,724	2,578,055	1,502,666	2,069,389	8,789,834

2.0%	SF Conv. Ctr. Fi	0	0	0	0	0
4.0%	Santa Fe Count	161,551	106,332	51,188	87,016	406,087
5.0%	Santa Rosa	128,150	89,520	76,635	109,174	403,479
3.0%	Sierra County	6,966	1,969	1,853	3,576	14,364
5.0%	Silver City	70,176	47,001	70,565	77,657	265,399
5.0%	Socorro	80,506	99,628	78,475	90,436	349,045
3.0%	Springer	5,435	608	2,707	3,935	12,685
5.0%	Taos	308,608	247,260	173,254	280,563	1,009,685
5.0%	Taos County	88,280	57,489	50,362	56,864	252,995
5.0%	Taos Ski Valley	12,448	7,234	180,454	90,738	290,874
5.0%	Truth or Consec	48,686	40,467	34,772	44,446	168,371
5.0%	Tucumcari	147,269	108,107	82,747	138,602	476,725
5.0%	Vaughn	17,308	16,734	16,885	18,269	69,196
3.0%	Williamsburg	1,265	1,324	597	1,304	4,490

na Not available at time of posting.

\* Tax rates as shown are effective as of the last quarter of data shown for that area.

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.

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

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

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

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 2007**

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q06</b>	<b>4Q06</b>	<b>1Q07</b>	<b>2Q07</b>	<b>FY2007</b>
5.0%	Alamogordo	\$112,548	\$103,107	\$136,038	\$44,651	\$396,344
5.0%	Albuquerque	1,800,398	2,971,937	2,105,903	2,919,014	9,797,252
1.0%	ABQ Hospitality F	362,603	594,388	421,181	583,803	1,961,975
5.0%	Angel Fire	37,211	77,131	154,686	97,764	366,792
5.0%	Artesia	43,082	56,487	28,162	42,379	170,110
5.0%	Aztec	3,527	5,059	2,860	5,471	16,917
4.0%	Belen	20,804	19,523	14,313	17,106	71,746
3.0%	Bernalillo	28,963	28,889	21,071	27,997	106,920
3.0%	Bloomfield	17,251	14,774	11,104	14,699	57,828
3.0%	Capitan	1,809	1,451	1,067	1,329	5,656
5.0%	Carlsbad	160,798	114,681	111,757	161,692	548,928
3.0%	Carrizozo	1,681	1,989	2,402	2,443	8,515
4.0%	Chama	43,569	27,515	6,488	5,969	83,541
4.0%	Cimarron	7,888	2,327	1,966	1,309	13,490
5.0%	Clayton	43,248	29,194	22,206	23,407	118,055
5.0%	Cloudcroft	45,090	31,269	26,573	20,465	123,397
5.0%	Clovis	115,580	100,951	90,318	123,397	430,246
3.0%	Columbus	768	775	962	879	3,384
3.5%	Corrales	2,010	1,617	626	1,636	5,889
3.0%	Cuba	4,000	992	2,073	5,460	12,525
5.0%	Deming	119,031	129,890	122,325	128,593	499,839
3.0%	Eagle Nest	0	0	0	25,927	25,927
5.0%	Eddy County	24,612	0	23,046	20,884	68,542
4.0%	Elephant Butte	6,737	4,102	2,824	6,011	19,674
5.0%	Espanola	16,572	20,244	15,230	20,244	72,290
5.0%	Farmington	264,720	215,710	218,189	288,332	986,951
5.0%	Fort Sumner	6,587	5,393	3,600	6,219	21,799
5.0%	Gallup	277,552	280,349	260,349	238,222	1,056,472
5.0%	Grant County	20,313	6,705	12,652	25,484	65,154
5.0%	Grants	0	203,376	69,699	92,901	365,976
3.0%	Hatch	0	1,442	0	0	1,442
5.0%	Hobbs	150,354	154,622	177,657	143,522	626,155
3.0%	Hurley	54	0	462	543	1,059
5.0%	Jemez Springs	4,472	3,529	2,443	4,294	14,738
5.0%	Las Cruces	450,870	521,112	527,145	555,987	2,055,114
4.0%	Las Vegas	92,588	55,606	37,599	58,823	244,616
4.0%	Lincoln County	23,809	12,129	11,687	11,636	59,261
3.0%	Logan	3,166	2,266	2,161	1,723	9,316
5.0%	Lordsburg	69,916	70,441	119,906	35,775	296,038
5.0%	Los Alamos	59,709	61,796	42,589	55,311	219,405
4.0%	Los Lunas	15,117	13,351	17,392	14,969	60,829
5.0%	Lovington	8,290	19,923	15,539	12,783	56,535
3.0%	Luna County	1,758	4,273	2,728	1,482	10,241
4.0%	Magdalena	1,466	2,154	1,109	1,614	6,343
5.0%	Mesilla	2,644	2,963	341	0	5,948
3.0%	Milan	1,488	966	479	1,138	4,071
5.0%	Moriarty	49,635	50,536	31,915	54,969	187,055
3.0%	Mountainair	7,284	7,954	8,393	9,461	33,092
5.0%	Portales	25,013	20,127	26,021	26,588	97,749
5.0%	Raton	142,841	82,259	61,834	91,126	378,060
5.0%	Red River	170,735	59,945	135,631	86,960	453,271
3.0%	Rio Arriba County	16,175	18,016	4,944	4,915	44,050
5.0%	Rio Rancho	90,863	107,270	63,211	82,626	343,970
5.0%	Roswell	209,628	182,890	164,117	224,864	781,499
5.0%	Ruidoso	424,296	228,962	285,774	251,588	1,190,620
5.0%	Ruidoso Downs	43,468	34,623	25,625	26,261	129,977
5.0%	Sandoval County	6,431	4,307	2,002	1,318	14,058
5.0%	San Miguel Coun	21,596	6,897	832	2,913	32,238
5.0%	Santa Fe	2,166,884	1,584,031	989,045	1,458,163	6,198,123

2.0%	SF Conv. Ctr. Fur	866,754	633,612	395,115	583,768	2,479,249
4.0%	Santa Fe County	139,091	105,922	65,839	86,024	396,876
5.0%	Santa Rosa	130,602	100,791	100,401	115,330	447,124
3.0%	Sierra County	5,913	273	780	1,242	8,208
5.0%	Silver City	70,811	52,221	64,860	70,772	258,664
5.0%	Socorro	74,726	80,630	65,019	74,102	294,477
3.0%	Springer	1,435	918	340	986	3,679
5.0%	Taos	318,058	232,145	159,441	228,529	938,173
5.0%	Taos County	72,835	15,779	85,267	51,970	225,851
5.0%	Taos Ski Valley	13,873	12,333	150,400	86,994	263,600
5.0%	Truth or Consequ	36,548	27,863	35,728	38,223	138,362
5.0%	Tucumcari	134,649	103,511	112,411	135,806	486,377
5.0%	Vaughn 1/	12,209	17,122	16,712	16,792	62,835
3.0%	Williamsburg	2,137	428	559	629	3,753

na Not available at time of posting.

\* Tax rates as shown are effective as of the last quarter of data shown for that area.

1/ Vaughn enacted a lodgers tax on 7/1/06.

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. 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.

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 2006**

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q05</b>	<b>4Q05</b>	<b>1Q06</b>	<b>2Q06</b>	<b>FY2006</b>
5.0%	Alamogordo	\$88,332	\$81,228	\$70,999	\$108,142	\$348,701
5.0%	Albuquerque #####		2,602,620	1,143,820	2,840,710	9,102,984
1.0%	ABQ Hospita	503,167	521,428	227,060	568,142	1,819,797
5.0%	Angel Fire	na	na	na	na	na
5.0%	Artesia	43,082	42,711	36,994	45,087	167,874
5.0%	Aztec	4,075	4,643	2,735	6,796	18,249
4.0%	Belen	24,618	23,299	17,773	24,990	90,680
3.0%	Bernalillo	25,936	20,520	17,518	24,602	88,576
3.0%	Bloomfield	13,815	12,062	8,903	15,711	50,491
3.0%	Capitan	2,345	1,243	732	974	5,294
5.0%	Carlsbad	na	251,573	95,584	137,757	484,914
3.0%	Carrizozo	1,961	1,322	1,235	2,479	6,997
4.0%	Chama	39,432	23,799	5,164	12,589	80,984
4.0%	Cimarron	6,111	3,453	1,473	2,551	13,588
5.0%	Clayton	37,374	21,277	15,296	25,314	99,261
5.0%	Cloudcroft	40,447	34,796	21,850	22,015	119,108
5.0%	Clovis	128,537	107,174	94,776	93,415	423,902
3.0%	Columbus	996	657	909	954	3,516
3.5%	Corrales	1,966	1,967	1,456	2,047	7,436
3.0%	Cuba	3,357	0	na	na	na
5.0%	Deming 1/	90,659	97,577	111,511	95,563	395,310
3.0%	Eagle Nest	7,939	3,384	3,419	4,397	19,139
5.0%	Eddy County	25,181	10,160	10,064	23,707	69,112
4.0%	Elephant Bu	7,261	4,645	2,115	5,476	19,497
5.0%	Espanola	32,174	19,005	19,115	18,412	88,706
5.0%	Farmington	235,844	240,012	192,710	253,077	921,643
5.0%	Fort Sumner	6,654	5,259	3,306	4,796	20,015
5.0%	Gallup	274,329	196,813	184,737	284,079	939,958
5.0%	Grant Count	23,251	18,680	12,433	24,805	79,169
5.0%	Grants	101,673	84,482	66,068	101,300	353,523
3.0%	Hatch	704	847	407	553	2,511
5.0%	Hobbs	123,209	112,955	107,324	114,913	458,401
3.0%	Hurley	na	na	na	na	na
5.0%	Jemez Sprin	6,816	2,151	2,522	4,296	15,785
5.0%	Las Cruces	340,469	339,965	329,423	415,823	1,425,680
4.0%	Las Vegas	63,494	40,370	41,466	56,705	202,035
4.0%	Lincoln Cour	22,290	13,642	8,396	9,887	54,215
3.0%	Logan	2,561	1,326	1,289	3,216	8,392
5.0%	Lordsburg	59,628	62,333	62,720	60,647	245,328
5.0%	Los Alamos	108,787	69,131	49,705	56,675	284,297
4.0%	Los Lunas	17,109	15,260	13,218	18,205	63,792
5.0%	Lovington 2/	11,576	11,340	10,185	11,896	44,997
3.0%	Luna County	na	309	1,365	1,899	3,573
4.0%	Magdalena	2,929	3,047	1,466	1,826	9,268
5.0%	Mesilla	3,135	2,803	3,073	3,044	12,055
3.0%	Milan	758	479	563	944	2,744
5.0%	Moriarty	59,525	39,193	24,752	84,124	207,594
3.0%	Mountainair	1,129	842	907	na	na
5.0%	Portales	15,011	15,967	12,149	19,966	63,092
5.0%	Raton	140,879	62,307	55,301	80,068	338,555
5.0%	Red River	159,575	60,136	102,260	81,799	403,770
3.0%	Rio Arriba C	16,222	12,149	6,912	6,756	42,039
5.0%	Rio Rancho	92,187	93,560	82,238	95,705	363,690
5.0%	Roswell	173,087	151,824	130,928	183,377	639,216
5.0%	Ruidoso 3/	335,007	195,362	223,116	195,076	948,561
5.0%	Ruidoso Dov	47,149	29,613	17,441	21,635	115,838
5.0%	Sandoval Cc	6,314	4,158	2,996	6,032	19,500
5.0%	San Miguel C	19,588	10,380	2,044	2,015	34,027
5.0%	Santa Fe	#####	1,550,594	1,100,791	1,095,583	5,819,659

2.0%	SF Conv. Ct	809,980	593,916	379,294	544,674	2,327,864
4.0%	Santa Fe Co	135,253	95,667	75,635	95,550	402,105
5.0%	Santa Rosa	117,609	86,993	76,559	113,502	394,663
3.0%	Sierra Count	3,339	696	641	900	5,576
5.0%	Silver City	63,952	52,630	47,243	66,152	229,977
5.0%	Socorro	66,370	72,421	81,977	77,946	298,714
3.0%	Springer	447	218	340	1,122	2,127
5.0%	Taos	309,994	226,698	198,207	224,465	959,364
5.0%	Taos County	77,040	50,701	34,538	47,427	209,706
3.5%	Taos Ski Val	17,684	12,679	115,874	80,342	226,579
5.0%	Truth or Con	27,900	26,889	28,561	32,121	115,471
5.0%	Tucumcari	143,296	104,496	83,237	113,867	444,896
3.0%	Williamsburg	766	613	603	418	2,400

na Not available at time of posting.

\* Tax rates as shown are effective as of the last quarter of data shown for that area.

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

2/ Lovington's rate increased from 3% to 5% on 7/1/05.

3/ Ruidoso's rate increased from 4.25% to 5% on 1/1/06.

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  
Santa Fe to 7.0% as of July 1, 2004.

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

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q04</b>	<b>4Q04</b>	<b>1Q05</b>	<b>2Q05</b>	<b>FY2005</b>
5.0%	Alamogordc	\$98,704	\$86,708	\$79,291	\$115,283	\$379,986
5.0%	Albuquerque	1,525,111	2,311,670	1,911,888	2,478,672	8,227,341
1.0%	Albuquerque Hospitality Fee Act 1/	196,500	555,725	365,917	509,724	1,627,866
5.0%	Angel Fire	33,942	16,979	145,065	60,514	256,500
5.0%	Artesia	29,333	31,502	29,279	35,156	125,270
5.0%	Aztec	4,099	5,368	2,561	6,112	18,140
4.0%	Belen	21,158	20,600	16,134	28,754	86,646
3.0%	Bernalillo	19,523	17,922	14,502	20,312	72,259
3.0%	Bloomfield	6,714	5,837	6,317	9,603	28,471
3.0%	Capitan	1,940	1,089	726	1,590	5,345
5.0%	Carlsbad	129,688	98,574	84,720	124,810	437,792
3.0%	Carrizozo	2,678	2,417	3,024	1,948	10,067
4.0%	Chama	36,293	25,537	5,473	9,610	76,913
4.0%	Cimarron	5,289	2,803	1,895	3,444	13,431
5.0%	Clayton	34,593	20,649	13,520	19,026	87,788
5.0%	Cloudcroft	41,590	29,166	25,221	22,384	118,361
5.0%	Clovis	102,553	119,200	78,914	128,391	429,058
3.0%	Columbus	310	414	644	1,043	2,411
3.5%	Corrales	1,418	1,675	687	1,441	5,221
3.0%	Cuba	3,807	3,214	1,360	1,807	10,188
3.0%	Deming 2/	40,074	41,084	68,162	85,723	235,043
3.0%	Eagle Nest	7,263	3,180	6,101	4,637	21,181
5.0%	Eddy Count	29,924	12,505	11,365	24,011	77,805
4.0%	Elephant Bt	5,559	1,867	3,018	4,196	14,640
5.0%	Espanola	35,514	23,776	18,066	21,903	99,259
5.0%	Farmington	239,177	228,293	179,199	216,611	863,280
5.0%	Fort Sumne	6,805	7,052	5,011	5,457	24,325
5.0%	Gallup	275,552	224,660	185,704	193,654	879,570
5.0%	Grant Coun	19,353	17,883	13,084	23,537	73,857
5.0%	Grants	92,644	92,926	63,578	83,626	332,774
3.0%	Hatch	877	735	947	797	3,356
5.0%	Hobbs 3/	46,920	50,008	61,018	101,795	259,741
3.0%	Hurley	92	0	0	0	92
5.0%	Jemez Sprii	4,553	2,767	894	1,238	9,452
5.0%	Las Cruces	283,376	345,617	304,917	375,985	1,309,895
4.0%	Las Vegas	63,623	51,883	33,332	70,816	219,654
4.0%	Lincoln Col	24,445	14,540	12,047	14,365	65,397
3.0%	Logan	1,718	1,018	688	1,394	4,818
5.0%	Lordsburg	38,124	35,129	56,520	50,330	180,103
5.0%	Los Alamos	63,664	51,508	29,667	88,797	233,636
4.0%	Los Lunas	16,886	15,307	13,207	14,728	60,128
3.0%	Lovington	5,379	7,518	8,192	8,012	29,101
3.0%	Luna Count	473	272	951	1,739	3,435
4.0%	Magdalena	2,764	3,428	1,856	2,809	10,857
5.0%	Mesilla	2,479	2,175	3,070	2,265	9,989
3.0%	Milan	414	738	246	486	1,884
5.0%	Moriarty	49,210	62,668	20,824	56,521	189,223
3.0%	Mountainaii	1,309	1,048	517	967	3,841
5.0%	Portales	14,777	11,453	10,879	11,576	48,685
5.0%	Raton	128,378	73,254	49,140	69,845	320,617
5.0%	Red River	159,376	57,976	134,208	55,450	407,010
3.0%	Rio Arriba C	10,332	16,148	5,953	5,526	37,959
5.0%	Rio Ranchc	93,023	86,399	66,538	86,060	332,020
5.0%	Roswell	171,143	157,962	117,828	150,401	597,334
4.25%	Ruidoso	372,604	205,883	251,569	199,680	1,029,736
5.0%	Ruidoso Dc	16,364	58,990	26,507	23,359	125,220
5.0%	Sandoval C	5,208	3,690	2,811	4,201	15,910
5.0%	San Miguel	13,970	6,117	16,221	2,334	38,642

5.0%	Santa Fe 4/	1,792,628	1,459,192	916,552	1,349,353	5,517,725
2.0%	Santa Fe Convention					
	Center Fu	718,631	584,136	366,736	540,423	2,209,926
4.0%	Santa Fe C	174,893	102,120	50,175	87,845	415,033
5.0%	Santa Rosa	106,344	84,251	71,036	100,469	362,100
3.0%	Sierra Cour	498	283	1,296	641	2,718
5.0%	Silver City	49,922	52,191	40,321	66,471	208,905
5.0%	Socorro	70,762	79,401	60,686	73,913	284,762
3.0%	Springer	273	211	136	464	1,084
5.0%	Taos	245,326	241,021	179,807	213,560	879,714
5.0%	Taos Count	72,298	46,289	44,237	48,511	211,335
3.5%	Taos Ski Va	15,624	11,289	157,088	91,254	275,255
5.0%	Truth or Co	22,600	22,189	28,026	36,209	109,024
5.0%	Tucumcari	144,869	112,466	98,113	131,393	486,841
3.0%	Williamsbur	947	217	634	737	2,535

\* Tax rates as shown are effective as of 2Q05.

- 1/ The Hospitality Fee Act increased the total lodgers tax rate in Albuquerque to 6.0% as of 07/01/04.
- 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 in

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

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q03</b>	<b>4Q03</b>	<b>1Q04</b>	<b>2Q04</b>	<b>FY2004</b>
5.0%	Alamogordc	\$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%	Carrizozo	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 Count	32,831	13,948	14,300	27,345	88,424
4.0%	Elephant Bu	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 Sumne	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 Coun	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 Sprir	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 Cou	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 Count	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 C	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 Do	18,798	68,685	4,436	24,932	116,851
5.0%	Sandoval C	4,480	3,052	2,444	3,684	13,660
5.0%	San Miguel	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 Ci	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 Coun	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 Væ	14,024	6,947	107,644	51,706	180,321
5.0%	Taos Count	72,340	45,656	34,420	69,347	221,763
5.0%	Truth or Coi	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%	Williamsbur	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.  
Table prepared by: Bureau of Business and Economic Research, University of New Mexico.

**REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY -- FY 2003**

<b>Tax Rate*</b>	<b>City/Cour</b>	<b>3Q02</b>	<b>4Q02</b>	<b>1Q03</b>	<b>2Q03</b>	<b>FY2003</b>
5.0%	Alamogor	\$87,358	\$76,409	\$61,576	\$80,620	\$305,963
5.0%	Albuquerc	#####	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%	Bloomfielc	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 Nes	7,603	3,204	5,096	3,816	19,719
5.0%	Eddy Cou	34,801	15,627	13,717	17,963	82,108
4.0%	Elephant I	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%	Farmingto	245,281	193,098	128,398	206,458	773,235
5.0%	Fort Sumr	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 Cou	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 Sp	3,863	3,380	2,273	2,185	11,701
5.0%	Las Cruce	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 Co	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 Alame	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 Cou	0	545	602	957	2,104
4.0%	Magdalen	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%	Mountaine	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	14,981	13,010	5,659	5,276	38,926
5.0%	Rio Ranct	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 C	36,855	18,497	22,298	21,570	99,220
5.0%	Sandoval	4,672	2,672	3,141	3,907	14,392
5.0%	San Migue	23,656	7,962	3,235	2,341	37,194
5.0%	Santa Fe	#####	1,630,409	851,731	1,336,302	5,792,597
4.0%	Santa Fe	145,024	81,616	48,225	74,903	349,768
5.0%	Santa Ros	102,621	79,629	64,775	99,252	346,277

3.0%	Sierra Co	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 \	10,397	9,022	109,779	58,099	187,297
5.0%	Taos Cou	79,104	51,007	36,088	49,648	215,847
5.0%	Truth or C	27,885	31,059	25,392	27,239	111,575
5.0%	Tucumcar	150,749	120,056	85,356	122,413	478,574
3.0%	Williamsb	943	716	551	707	2,917

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

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.

University of New Mexico.

**REPORTED LODGERS TAX RECEIPTS, BY CITY OR COUNTY -- FY 2002**

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q01</b>	<b>4Q01</b>	<b>1Q02</b>	<b>2Q02</b>	<b>FY2002</b>
5.0%	Alamogord	\$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 Coun	32,183	15,373	8,278	22,702	78,536
4.0%	Elephant B	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%	Farmingtor	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 Cour	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 Sprin	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 Cou	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 Coun	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%	Mountainai	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 C	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 De	33,095	16,987	14,037	18,095	82,214
5.0%	Sandoval C	4,573	4,077	3,180	5,803	17,633
5.0%	San Migue	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 C	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 Cou	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 V	23,833	8,207	118,338	38,681	189,059
5.0%	Taos Coun	95,785	44,002	52,818	52,738	245,343
5.0%	Truth or Consequē	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%	Williamsbu	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,  
Table prepared by: Bureau of Business and Economic Research,  
University of New Mexico.

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

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q00</b>	<b>4Q00</b>	<b>1Q01</b>	<b>2Q01</b>	<b>FY2001</b>
5.0%	Alamogordc	\$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 Count	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 Sumne	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 Coun	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 Sprir	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 Cou	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 Count	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 Do	35,829	18,612	14,848	16,837	86,126
3.0%	San Miguel	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 Cr	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 Coun	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 Va	11,743	9,669	125,491	70,102	217,005
3.0%	Taos Count	74,370	40,550	62,713	45,130	222,764
5.0%	Torrance Co	4,386	2,533	13	0	6,932
5.0%	Truth or					
	Consequel	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%	Williamsbur	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.

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

<b>Tax Rate*</b>	<b>City/County</b>	<b>3Q99</b>	<b>4Q99</b>	<b>1Q00</b>	<b>2Q00</b>	<b>FY2000</b>
5.0%	Alamogordc	\$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 Count	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 Sumne	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 Coun	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 Sprir	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 Cou	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 Count	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 Do	33,105	17,355	11,208	18,782	80,450
3.0%	San Miguel	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 Co	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 Coun	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 Va	9,955	6,128	91,419	57,378	164,880
3.0%	Taos Count	61,806	53,031	35,830	40,353	191,020
5.0%	Torrance Co	113	65	23	1,666	1,867
5.0%	Truth or					
	Consequel	NR	22,191	20,728	40,265	NA
5.0%	Tucumcari	145,449	96,070	80,498	114,211	436,228
3.0%	Williamsbur	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.

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.