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## FISCAL IMPACT REPORT

**SPONSOR** Reps. Cadena, Ferrary, and Parajón/  
Sens. Pinto and Sedillo Lopez
**LAST UPDATED** 2/21/2025  
**ORIGINAL DATE** 2/18/2025  
**SHORT TITLE** Liquor Tax Changes and Programs
**BILL NUMBER** House Bill 417  
**ANALYST** Gray

### APPROPRIATION\* (dollars in thousands)

FY25	FY26	Recurring or Nonrecurring	Fund Affected
	\$300	Recurring	Local Alcohol Harms Alleviation Fund
	\$2,000	Recurring	Local Alcohol Harms Alleviation Fund
	\$1,000	Recurring	Local Alcohol Harms Alleviation Fund
	\$3,000	Recurring	Tribal Alcohol Harms Alleviation Fund

Parentheses ( ) indicate expenditure decreases.

\*Amounts reflect most recent analysis of this legislation. Note that appropriations are made from various funds, see *Fiscal Implications*.

### REVENUE\* (dollars in thousands)

Type	FY25	FY26	FY27	FY28	FY29	Recurring or Nonrecurring	Fund Affected
Liquor Excise Tax		(\$24,730)	(\$25,010)	(\$25,260)	(\$25,520)	Recurring	General Fund
Liquor Excise Tax		\$22,480	\$24,750	\$24,990	\$25,260	Recurring	Local DWI Grant Fund/Local Alcohol Harms Alleviation Fund
Liquor Excise Tax		(\$249)	(\$249)	(\$249)	(\$249)	Recurring	Class A Muni
Liquor Excise Tax		\$500	\$510	\$510	\$520	Recurring	Drug Court Fund
Liquor Excise Surtax		\$46,000	\$46,500	\$47,000	\$47,500	Recurring	Tribal Alcohol Harms Alleviation Fund
<b>Net Total</b>		<b>\$46,000</b>	<b>\$46,500</b>	<b>\$47,000</b>	<b>\$47,500</b>	Recurring	<b>All State Revenues</b>

Parentheses ( ) indicate revenue decreases.

\*Amounts reflect most recent analysis of this legislation.

**ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT\***  
(dollars in thousands)

Agency/Program	FY25	FY26	FY27	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
TRD	\$902.9	\$2,621.9	\$0	\$3,524.8	Nonrecurring	General Fund
TRD	\$0	\$225.0	\$502.2	\$727.2	Recurring	General Fund
<b>Total</b>	<b>\$902.9</b>	<b>\$2846.9</b>	<b>\$502.2</b>	<b>\$4,252.0</b>		

Parentheses ( ) indicate expenditure decreases.  
\*Amounts reflect most recent analysis of this legislation.

Conflicts with Senate Bill 199  
Relates to Senate Bill 378

**Sources of Information**

LFC Files

Agency Analysis Received From  
Indian Affairs Department (IAD)  
University of New Mexico (UNM)  
Department of Finance and Administration (DFA)  
Taxation and Revenue Department (TRD)  
Department of Health (DOH)  
Administrative Office of the Courts (AOC)

**SUMMARY**

**Synopsis of House Bill 417**

House Bill 417 (HB417) imposes a 6 percent surtax on all alcoholic beverages sold. The bill does not change the current liquor excise tax. The newly created surtax would be paid by consumers at the register when purchasing any alcoholic beverages, including drinks at a bar, restaurant, supermarket, or liquor store.

The bill changes distributions of the liquor excise tax. The newly created alcohol and substance use harms alleviation fund will receive most of liquor excise tax revenue and the new liquor excise surtax.

**HB417 Liquor Excise Tax Distribution Changes**

Fund	Current FY26 Estimated Distributions		New HB417 FY26 Estimated Distributions	
	Rate (if applicable)	Amount	Rate (if applicable)	Amount
Local DWI Grant Fund <sup>1</sup>	45%	\$22,700	0%	\$0
Municipality – Class A County (Farmington)	N/A	\$249	0%	\$0
Drug Court Fund	5%	\$2,529	6%	\$3,029
General Fund	49.5%	\$25,041	0%	\$0
Local Alcohol Harms Alleviation Fund <sup>1</sup>	N/A	\$0	94%	\$44,960

<sup>1</sup>Note that HB417 contemplates replacing the Local DWI Grant Program with the Local Alcohol Harms Alleviation Program. The new program contemplates an expansion of the grants currently made by the Local DWI Grant Program.

The bill replaces the Local DWI Grant Program with the Alcohol Harms Alleviation Program.

The new program contemplates an expansion of the grants currently made by the Local DWI Grant Program. The bill adds the secretary of the Public Education Department (PED) and the secretary of the Indian Affairs Department (IAD) to the council that makes grants to local entities.

The bill also creates the Tribal Alcohol Harms Alleviation Program and fund, designed to make grants to Indian nations, tribes, and pueblos and local governments and entities serving tribal nations, tribal communities, indigenous peoples, and urban Indians for preventing or reducing harms and risks associated with substance misuse among those communities.

The effective date of this bill is July 1, 2025.

## FISCAL IMPLICATIONS

HB417 reduces recurring general fund revenue by \$24.7 million in FY26. The bill earmarks revenues that previously went to the general fund to the local alcohol harms alleviation fund and increases the liquor excise tax distribution to drug courts from 5 percent to 6 percent.

**Appropriations.** HB417 makes a series of appropriations. \$2 million is appropriated from the local alcohol harms alleviation fund to the Indian Affairs Department (IAD). \$1 million is appropriated from the local alcohol harms alleviation fund to the University of New Mexico for research required by HB417. Of that appropriation, \$500 thousand is appropriated to the university's Center on Alcohol, Substance Abuse and Addictions and \$500 thousand is appropriated to the Division of Community Behavioral Health within the Department of Psychiatry and Behavioral Sciences. Section 18 Subsection D provides a \$3 million annual recurring appropriation from the tribal alcohol harms alleviation fund to the University of New Mexico for evaluation of the tax program and alcohol use in the state. This appropriation is made annually from FY28 through FY37, with a total cost of \$30 million.

**Imposition of Surtax.** The bill proposes adding to the taxable base the price paid for alcoholic beverages sold by retailers. Average prices consumers pay will likely increase by 6 percent. Because HB417 imposes a tax as a percent of the retail price, more expensive products will see a larger dollar amount increase consumers pay at the register.

This analysis estimates the contemplated surtax imposition will generate \$46 million in FY26. Both LFC and the Taxation and Revenue Department (TRD) produced estimates for the revenue that will be raised by HB417. Both agency estimates used similar methods and produced similar results. Accordingly, this analysis uses TRD estimates.

TRD's estimate of revenue produced by the liquor excise surtax was produced using the following method:

TRD used the RP80 Gross Receipts Tax (GRT) report and retrieved taxable gross receipts by NAICS codes to identify the associated tax base with selling alcoholic beverages. Gross receipts from drinking places, restaurants, supermarkets, convenience stores, and other retailers were used to estimate the alcohol sale tax base. For restaurants, supermarkets, and convenience stores, it was assumed only 15 percent of their taxable gross receipts account for alcoholic beverages rather than food. Furthermore, an average tax elasticity of demand for liquor at the retail level of -0.16 was employed. Although elasticities differ by beverage type, this value was chosen as an average value consistent

with prior reviews.<sup>1</sup> The analysis did not consider interactions with the tax at the wholesale level. There may be secondary impacts from the new surtax and the elasticity of demand that could reduce the volume of liquor at the wholesale level possibly reducing the revenue from the current liquor excise tax. Finally, the fiscal impact was grown using the Liquor Tax forecast from the Consensus Revenue Estimating Group (CREG) in December 2024. After modeling the fiscal impact, TRD simulated the distribution of the liquor excise surtax collections to the newly created Tribal Alcohol Harms Alleviation Fund.

LFC estimates employed a similar method. First, consumption of liquor was estimated using both liquor license data provided by the Regulation and Licensing Department (RLD) and by the RP80 GRT report. These estimates using RLD and TRD data were averaged. Second, the impact of the price increase on consumption was modeled and applied to the volume estimates, reducing estimated revenue generated by the surtax. In general, consumers react to higher prices by decreasing their consumption or shifting consumption to something less expensive. Additional discussion of LFC’s elasticity estimation method can be found in “Methods.” Lastly, the cost estimate was grown by growth rates for the liquor excise tax made in the December 2024 consensus revenue estimating group.

Both LFC and TRD analysis assumes that revenues generated by the current liquor excise tax will remain constant with current projections with the assumption that the increased price consumers pay at the cash register will not impact retailer’s demand for wholesale products and the current wholesale tax will remain constant. This assumption presents a negative risk to this estimate, because retailers could reasonably be assumed to purchase less wholesale alcohol, reducing the liquor excise tax.

### Impact of Price Increase

Increasing the price of a good generally decreases the demand for that good. The relationship between price increases and demand decreases is called the price elasticity of demand.<sup>2</sup> This analysis uses price elasticities from a meta-analysis of 1,003 studies of the price elasticity of demand of alcohol consumption.<sup>3</sup>

This analysis uses the upper confidence intervals of the price elasticity estimate for beer, wine, and spirits illustrated below:

Type	Price Elasticity Estimate
Beer	-0.11
Wine	-0.19
Spirits	-0.20

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<sup>1</sup> *Effects of beverage alcohol price and tax levels on drinking: a meta-analysis of 1003 estimates from 112 studies* Wagenaar, Salois, and Komro, 2009.

<sup>2</sup> For more information on elasticity, readers are encouraged to visit this [explainer](#).

<sup>3</sup> *Effects of beverage alcohol price and tax levels on drinking: a meta-analysis of 1003 estimates from 112 studies* Wagenaar, Salois, and Komro, 2009.

Under this assumption, the six percent price increase contemplated is estimated to reduce consumption of:

- Beer by 0.66 percent
- Wine by 1.14 percent
- Spirits by 1.2 percent

**TRD Administrative Impact.** TRD analysis asserts that the surtax contemplated by HB417 will introduce “duplicative and inefficient tax imposition and administration on both retailers and wholesalers.” The agency continues:

The surtax on retailers will be in addition to the gross receipts taxes that are currently imposed on receipts from the sale of alcohol by retailers. Liquor retailers will still file and pay GRT on sales of other items, including food.

The addition of the liquor excise surtax on retailers will expand the number of returns being processed by TRD on a monthly basis. Based on licensing data from Regulation and Licensing Department (RLD), TRD estimates that the retail alcohol seller taxpayer base will be approximately 3,651 and represent about 43.8 thousand tax returns per year that the taxpayers will file and TRD will process, distribute, audit, and when necessary collect. Tables 1 and 2 below present the breakdown of retailers by license type and tax incidence.

In addition to the burden place on the agency, the bill would also add complexity for these taxpayers which “goes against the tax policy principle of simplicity,” the agency writes. “The more complicated the tax code, the higher cost everyone must bear to ensure compliance.”

The agency also notes that a surtax imposed under HB417 will have an impact on retailers, requiring them to make changes to point of sale systems to automate the calculation and billing of tax on customer receipts. For example, under this proposal, a restaurant would be required to impose the combined state and local GRT rate on the entire food and beverage amount and impose a 6 percent surtax on only the alcohol sales.

**TRD Operating Budget.** TRD estimates HB417 will increase costs, with an approximately \$3.5 million in nonrecurring operating budget impact over the next three years. The agency estimates a \$502 thousand annual recurring operating budget impact.

**Administration of DWI Grant Program.** Analysis from the Department of Finance and Administration notes that the bill’s effective date of July 1, 2025 may disrupt the upcoming award cycle. County applications for FY26 funding are due February 28, 2025, and the DWI grant council will make awards at an open meeting in April. The agency writes:

If the DWI Grant Program act revision is effective July 1, 2025, the current application process would be disrupted, and the county DWI programs may not receive their distribution or grant funding awards timely. The division will need to promulgate new rules and new grant application processes which will take a considerable amount of time to put into place and will impact the funding awards for FY26. The new funding formula will change the current distribution allocations which will throw the current application process into uncertainty.

**Courts Impact.** Analysis from the Administrative Office of the Courts (AOC) states that the \$500 thousand annual increase to treatment courts provided by HB417 will enable an expansion of services, “advancing the goals of rehabilitation and community safety,” the agency writes. See *Significant Issues* for additional discussion of treatment courts.

## Methods

The assumed price elasticities of demand were taken from Wagenaar et. al. 2009, a systemic review of studies examining relationships between measures of beverage alcohol tax or price levels and alcohol sales or self-reported drinking. A total of 112 studies of alcohol tax or price effects were found, containing 1,003 estimates of the tax/price–consumption relationship. The upper confidence interval was used for revenue estimates.

Researchers in that meta-analysis concluded:

The meta-analyses reported here demonstrate the statistically overwhelming evidence of effects of alcohol prices on drinking. Price affects drinking of all types of beverages, and across the population of drinkers from light drinkers to heavy drinkers. We know of no other preventive intervention to reduce drinking that has the numbers of studies and consistency of effects seen in the literature on alcohol taxes and prices

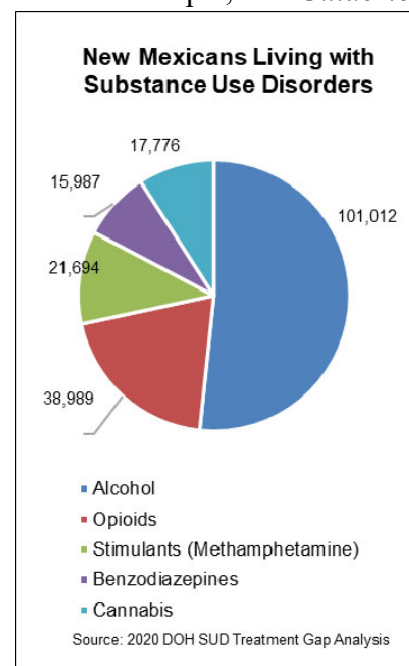
This analysis only considers price when estimating the elasticity of alcohol demand. Other factors like income, whether a person is a heavy or moderate drinker, the price of alcohol consumed, and the availability of lower priced alcohol in neighboring states or tribal lands likely have significant impacts on total statewide alcohol consumption and public health.

Researchers of the meta-analysis used in this report note that all studies of tax and price effects “also reflect particular meanings and uses of alcoholic beverages across diverse social and cultural environments, and tax and price policies probably interact with a whole web of individual, community and societal influences on drinking behavior.” Policymakers may wish to consider these complicated interactions.

While the effects of a price increase will not be the same for all New Mexicans, research has repeatedly agreed with the assumptions presented in this analysis. For example, the *Guide to Community Preventive Services* [concludes](#) there is strong evidence that raising alcohol excise taxes is an effective strategy for reducing excessive alcohol consumption and related harms.

## SIGNIFICANT ISSUES

HB417 addresses a major public health issue by using a research-supported structural policy mechanism known to make alcohol less available. The legislation will also dramatically increase resources available for treatment and prevention of alcohol use disorder. However, the bill lacks mechanisms that would ensure the new resources are invested in evidence-based programs, and weak implementation may reduce the legislation’s potential to improve public health outcomes.



## **Alcohol Use Disorder in New Mexico**

According to a 2023 LFC progress report, alcohol is New Mexico's predominant substance-use problem. In 2021, 2,274 New Mexicans died from alcohol-related causes, roughly six people each day. The state has had the highest alcohol-related death rate in the country for over a decade, and the state's alcohol related death rate grew by 32.4 percent between 2019 and 2021.

The LFC progress report noted the effects of the pandemic exacerbated existing problems. According to the National Institute of Alcohol Abuse and Alcoholism, the traumas of the pandemic, including Covid-19 infection, job losses, housing dislocation, and social isolation, caused alcohol consumption to increase 10 percent nationally and alcohol-related deaths to spike in all states. Nationally, Kaiser Family Foundation finds two-thirds of the public report they or someone in their family has been addicted to drugs or alcohol.

According to a 2023 LFC progress report, McKinley, Cibola, Rio Arriba, San Juan, and Socorro Counties are hotspots of alcohol-related deaths. McKinley, Cibola, Rio Arriba, San Juan, and Socorro counties had the highest alcohol-related death rates in 2021, the most recent year for which the Department of Health (DOH) has reported county-level data (Appendix 1). These five counties all had death rates that exceed 150 per 100 thousand people. Meanwhile, deaths in Bernalillo, McKinley, San Juan, Santa Fe, and Sandoval counties made-up 62 percent of all 2021 alcohol-related deaths in the state in 2021.

A 2020 DOH gap analysis suggests that, of the 100 thousand people who live with an alcohol use disorder, about 70 thousand do not receive treatment. DOH estimated that about 10 percent of those who need treatment and do not receive it will never receive it.

According to the Centers for Disease Control's Behavioral Risk Factor Surveillance System (BRFSS), 48 percent of New Mexicans, about 1 million people, reported drinking at least once in the last 30 days in 2022. BRFSS reports that 15 percent of New Mexicans, over 300 thousand people, reporting binge drinking in 2022.

Despite the growing number of people living with an alcohol use disorder, the state recently loosened some market-based policy interventions that limit access to alcohol. In 2019, legislation (Senate Bill 413) amended the definitions of microbrewers and winegrowers, extending the definitions of producers and quantities that fit into the small producer tax rate categories. In 2021, legislation (House Bill 255) made significant changes to New Mexico's liquor laws. The statute shifted the start time for Sunday alcohol sales from 11 a.m. to 7 a.m., permitted the home delivery of alcohol, and created a new category of restaurant liquor license that reduced the cost of providing spirits, not just beer and wine. However, the bill also restricted the sale of liquor other than beer for some licenses that sell gasoline, prohibited the sale of small alcohol containers, and required DOH to study the effect of home alcohol delivery.

## **Prevention Efforts**

The 2023 LFC progress report noted that, while the state has invested significantly in treatment, New Mexico has not dedicated the same resources toward prevention. An increase to liquor excise taxes will likely increase the price of alcohol and decrease consumption, but it is just one of a constellation of policies that could be considered. As the federal Substance Abuse and Mental Health Services Administration (SAMHSA) notes other prevention strategies involve

limiting alcohol's physical availability, social availability, and psychological availability. Further, SAMHSA reports that no single policy should be considered in isolation to reduce the influence of alcohol on communities because such policies are most effective when they are coordinated statewide, complement existing policies, and leverage different policy frameworks.<sup>4</sup>

HB417 considers dramatically increasing resources that may be used for prevention efforts, but the legislation contains no policy mechanisms that direct agencies to invest the new resources in effective prevention programs. The LFC progress report notes that a variety of strategies could be used to prevent people from developing alcohol use disorder and intervene early among people who may be at risk or show signs of problematic alcohol use.

**Social Determinants of Health.** Social determinants of health are upstream conditions, such as housing, food, education, employment, and transportation, that affect quality of life and population health outcomes. As reported by the policy think-tank the Center for Budget and Policy Priorities, people of color are more likely to experience barriers to treatment and have worse outcomes due to differentials in quality of treatment.

New Mexico has very high rates of adverse childhood experiences and other risk factors and must address social determinants of health. According to United Health Foundation's *America's Health Rankings*, New Mexico's children and youth experience the highest rates in the country of adverse childhood experiences, potentially traumatic events such as experiencing abuse and neglect, growing up in a household with substance use or behavioral health problems, and food or housing insecurity. According to DOH, 67 percent of adults have at least one adverse childhood experience, and nearly one in four adults have four or more adverse childhood experiences. The National Institutes of Health suggests interventions in early childhood can help prevent future substance use disorders.

**Reporting and Data Collection.** According to the 2023 LFC progress report, the Legislature lacks timely information about the public-health impacts of substance use disorders, including alcohol use disorders. The state is measuring and tracking alcohol-related and overdose death data. However, changes to these outcomes and reporting about these indicators lag considerably behind policy efforts. Moving forward, DOH could help identify and report about timely leading indicators to measure state progress to address substance use disorders.

As noted in the progress report, providing the Legislature with recurring and consistent information about how many New Mexicans need and are receiving alcohol use disorder treatment, the types of services they are receiving, and the spending on these services could allow the state to track progress toward meeting treatment gaps and ensuring public investments are made in evidence-based approaches. These approaches could help ensure the substantial new resources available toward treatment and prevention are best utilized.

**Fractured Coordination.** According to the 2023 LFC progress report, New Mexico risks duplicating or underleveraging available resources without coordination. The Behavioral Health Collaborative's statutory role positions the organization to play a strategic role in developing a comprehensive plan to address substance use disorders in the state. Given the additional resources available under HB417, collaboration and coordination is needed to avoid resource

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<sup>4</sup> [Implementing Community-Level Policies to Prevent Alcohol Misuse.](#)



duplication or supplanting.

**Treatment Courts.** Treatment courts are specialized court dockets that serve individuals who have been arrested or convicted of a crime, those at risk of losing custody of their children, and those who are struggling with substance use or behavioral health disorders. AOC analysis notes that by offering treatment as an alternative to incarceration, these programs “integrate public health and public safety approaches, connecting justice-involved individuals with personalized, evidence-based treatment and recovery services to address the root causes of criminal behavior.” HB417 advances that objective, although the same could be accomplished through a general fund appropriation.

## TECHNICAL ISSUES

TRD provides suggestions on two technical issues:

“Retailer” is defined in Section 60-3A-3(W) NMSA 1978, and the definition of retailer there does not match the proposed definition of “retailer” in this bill. TRD suggests that, to avoid ambiguity or confusion, the bill should adopt the definition of “retailer” from the Liquor Control Act as follows: “‘retailer’ means a person holding a license issued under Section 60-6A-2 NMSA 1978 or a person holding a craft distiller’s license under Section 60-6A-6.1 NMSA 1978.”

Currently, NMSA 7-1-82 A(1) NMSA 1978 requires liquor licensees to be compliant with gross receipts tax and liquor excise tax to renew licenses annually. This section should be updated to include the liquor excise surtax as well to ensure retailers are in compliance with the new surtax before renewing licenses with Alcoholic Beverage Control Division of RLD.

DFA notes two technical issues:

In section 15 C. on page 23:

- The amount available for the funding formula needs to be reduced by not only the transfer to the interlock device fund listed in B., but also the amount listed in E. of the same section, one million dollars for reasonable costs to administer the fund.

In section 15 C. (1) on page 23:

- The formula as proposed in HB417 should cite that the population of the county as determined each year is determined by UNM Geospatial and Populations Studies (GPS) not by the department of health.

## ALTERNATIVES

Section 19 of the bill establishes the tribal alcohol harms alleviation council. The Indian Affairs Department (IAD) recommends that “rather than statutorily creating a council, the bill be amended to allow IAD to determine a mechanism to distribute funds.” The agency makes note that it does not take a position on the substantive tax issues in the bill, and states that it will be able to administer funds to Nations, Pueblos, and Tribes should the legislation pass.

## CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

This bill conflicts with Senate Bill 199 (SB199), which makes changes to the Local DWI Grant Program that are irreconcilable with those contemplated by HB417. HB417 has a similar policy impact as SB199. Both bills increase the amount available for administration of the grant program to about \$1 million per year.

This bill relates to Senate Bill 378, which makes changes to the liquor excise tax.

### Attachments

1. Sample of August 2023 LFC progress report *Addressing Substance Use Disorders* recommendations.
2. Alcohol-Related Deaths by County, 2021

BG/hj/SL2

## Attachment 1

### Sample of August 2023 LFC progress report *Addressing Substance Use Disorders* recommendations.

The 2023 LFC progress report recommended several actions related to alcohol use disorders.

The **Department of Health** should consider reporting to the Legislature about its plans, scope of responsibility, and timeline for the creation of the Office of Alcohol Prevention.

The **Human Services Department** should consider:

- Reporting to the Legislature and public annually about the number of patients receiving substance use treatment, the forms of evidence-based treatment they receive, and expenditures for these programs;
- Moving forward with its proposed plan to create additional billing codes and differentials for evidence-based forms of psychotherapy;
- Studying pilots contained within New Mexico's and other state's 1115 Medicaid waivers that address social determinants of health to determine the most effective models and services;
- Ensuring that the MCO contracts for Turquoise Care require the MCOs to maintain an adequate Behavioral Health network and ensure that access to those providers is readily available;
- Ensuring that the Medicaid incentive programs reward and sanction, as appropriate, the MCOs who perform well in delivery of SUD services;
- Reporting back to the Legislature about the outcomes associated with Medicaid provider rate increases, including impact to the state's number of behavioral health providers and access to patient care;
- Reporting to the Legislature about the plans, scope of responsibility, and timeline for the BHSD coordinator role focused on alcohol use disorders;
- Reporting to the Legislature about the plans, timeline, and outcomes of the statewide substance use treatment plan.

The **medical licensing boards** should consider expanding existing continuing medical education requirements related to opioid use disorders to include treatment of alcohol use disorders for all providers.

## Attachment 2

## Alcohol-Related Deaths by County, 2021

Decedent's County of Residence	Deaths per 100,000 Population, Age-adjusted	Number of Deaths	Population Estimate (years combined)
McKinley	335.7	226	71,780
Cibola	179.4	51	27,184
Rio Arriba	176.6	75	40,179
San Juan	169.3	199	121,237
Socorro	156.2	25	16,346
Mora	144.3	6	4,196
Taos	118.6	41	34,623
Sierra	115.1	18	11,523
Colfax	108.8	14	12,369
San Miguel	106.4	32	27,150
Quay	102.7	9	8,709
Luna	101.9	27	25,429
Union	98.4	4	4,036
Valencia	98	78	77,190
Bernalillo	96.8	709	676,626
Otero	94	68	68,549
Torrance	91.8	16	15,041
Guadalupe	91.2	5	4,439
Chaves	87.8	60	64,454
Sandoval	87.3	137	151,369
Lincoln	84.5	20	20,557
Grant	81.8	29	27,889
Santa Fe	81.5	143	155,201
Eddy	74.8	48	61,939
Curry	66.4	31	49,230
Lea	63.8	43	72,637
Dona Ana	57.2	126	221,508
Roosevelt	52.7	10	19,232
Los Alamos	35.2	9	19,391
NM Resident, County Unknown	.	6	.
Catron	**	**	3,731
De Baca	**	**	1,685
Harding	**	**	659
Hidalgo	**	**	4,102
Overall	102.7	2,274	2,120,188

Source: DOH IBIS