

1 HOUSE JOINT RESOLUTION 5

2 45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

3 INTRODUCED BY

4 Miguel P. Garcia

5
6
7
8
9
10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 15 OF THE
12 CONSTITUTION OF NEW MEXICO TO EXEMPT FROM PROPERTY TAXATION THE
13 PRINCIPAL PLACE OF RESIDENCE OCCUPIED BY A VETERAN OF THE ARMED
14 FORCES OF THE UNITED STATES OF AMERICA WHO HAS A PERMANENT AND
15 TOTAL SERVICE-CONNECTED DISABILITY.

16
17 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

18 Section 1. It is proposed to amend Article 8, Section 15
19 of the constitution of New Mexico to read:

20 "The legislature shall exempt from taxation the property,
21 including the community or joint property of husband and wife,
22 of every veteran of the armed forces of the United States who
23 has been determined pursuant to federal law to have a permanent
24 and total service-connected disability, if the veteran occupies
25

. 134876. 1

underscored material = new
[bracketed material] = del etc

underscored material = new
[bracketed material] = delete

1 the property as his principal place of residence [~~and has~~
2 ~~specially adapted the residence to his disability using a grant~~
3 ~~for specially adapted housing granted to the veteran by the~~
4 ~~federal government based on his permanent and total~~
5 ~~disability~~]. The legislature shall also provide this exemption
6 from taxation for property owned by the widow or widower of a
7 veteran who was eligible for the exemption provided in this
8 section, if the widow or widower continues to occupy the
9 [~~specially adapted~~] property as his principal place of
10 residence. The burden of proving eligibility for the exemption
11 in this section is on the person claiming the exemption. "

12 Section 2. The amendment proposed by this resolution
13 shall be submitted to the people for their approval or
14 rejection at the next general election or at any special
15 election prior to that date which may be called for that
16 purpose.

17 - 2 -
18
19
20
21
22
23
24
25