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SENATE JOINT RESOLUTION 1

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

INTRODUCED BY

Timothy Z. Jennings

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE  
CONSTITUTION OF NEW MEXICO TO PHASE IN AN ADDITIONAL EXEMPTION  
FROM PROPERTY TAXATION OF TWO THOUSAND DOLLARS (\$2,000) OF  
PROPERTY OF HONORABLY DISCHARGED VETERANS WHO SERVED IN THE  
UNITED STATES ARMED FORCES DURING AN ARMED CONFLICT.

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

Section 1. It is proposed to amend Article 8, Section 5  
of the constitution of New Mexico to read:

"The legislature shall exempt from taxation the property  
of each head of the family to the amount of two thousand  
dollars (\$2,000) [~~as follows: in 1989, the legislature shall  
exempt from taxation eight hundred dollars (\$800), in 1991,  
one thousand four hundred dollars (\$1,400) and beginning in  
1993, two thousand dollars (\$2,000)].~~ The legislature shall

underscored material = new  
[bracketed material] = delete

underscored material = new  
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1 also exempt from taxation the property, including the  
2 community or joint property of husband and wife, of every  
3 honorably discharged member of the armed forces of the United  
4 States who served in such armed forces during any period in  
5 which they were or are engaged in armed conflict under orders  
6 of the president of the United States, and the widow or  
7 widower of every such honorably discharged member of the armed  
8 forces of the United States, in the sum of two thousand  
9 dollars (\$2,000) in tax years prior to 2003; two thousand five  
10 hundred dollars (\$2,500) in 2003; three thousand dollars  
11 (\$3,000) in 2004; three thousand five hundred dollars (\$3,500)  
12 in 2005; and four thousand dollars (\$4,000) in 2006 and each  
13 subsequent year. Provided, that in every case where exemption  
14 is claimed on the ground of the claimant's having served with  
15 the armed forces of the United States as aforesaid, the burden  
16 of proving actual and bona fide ownership of such property  
17 upon which exemption is claimed, shall be upon the claimant. "

18 Section 2. The amendment proposed by this resolution  
19 shall be submitted to the people for their approval or  
20 rejection at the next general election or at any special  
21 election prior to that date which may be called for that  
22 purpose.