

HOUSE JOINT RESOLUTION 4

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

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A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE  
CONSTITUTION OF NEW MEXICO TO PROVIDE FOR PROPERTY TAX  
EXEMPTION FOR VETERANS OF THE NATIONAL GUARD.

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:

"A. The legislature shall exempt from taxation the  
property of each head of the family in the amount of two  
thousand dollars (\$2,000). The legislature shall also exempt  
from taxation the property, including the community or joint  
property of husband and wife, of every honorably discharged  
member of the armed forces of the United States and the widow  
or widower of every such honorably discharged member of the  
armed forces of the United States, in the sum of three thousand

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1 dollars (\$3,000) in 2004; three thousand five hundred dollars  
2 (\$3,500) in 2005; and four thousand dollars (\$4,000) in 2006  
3 and each subsequent year. Provided, that in every case where  
4 exemption is claimed on the ground of the claimant's having  
5 served with the armed forces of the United States as aforesaid,  
6 the burden of proving actual and bona fide ownership of such  
7 property upon which exemption is claimed, shall be upon the  
8 claimant.

9 B. As used in Subsection A of this section, "member  
10 of the armed forces of the United States" includes a member of  
11 the national guard who is discharged, unless the person  
12 received a discharge for misconduct."

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