

1 HOUSE JOINT RESOLUTION 3

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

3 INTRODUCED BY

4 Miguel P. Garcia

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8 OF THE CONSTITUTION OF NEW  
12 MEXICO TO REQUIRE AN EXEMPTION FROM PROPERTY TAXATION FOR A  
13 ONE-HUNDRED-PERCENT PERMANENTLY DISABLED PERSON WHO HAS AN  
14 ANNUAL HOUSEHOLD INCOME OF FIFTEEN THOUSAND DOLLARS (\$15,000)  
15 OR LESS, ADJUSTED ANNUALLY FOR INFLATION.

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

18 SECTION 1. It is proposed to amend Article 8 of the  
19 constitution of New Mexico by adding a new section to read:

20 "A. The legislature shall exempt from taxation the  
21 residential property, including the community or joint property  
22 of married individuals, of a one-hundred-percent permanently  
23 disabled person who occupies the property as the person's  
24 principal place of residence and who has an annual household  
25 income of fifteen thousand dollars (\$15,000) or less, adjusted

.211695.2

underscoring material = new  
~~[bracketed material] = delete~~

1 annually for inflation.

2 B. The burden of proving eligibility for the  
3 exemption provided by this section is on the person claiming  
4 the exemption."

5 SECTION 2. The amendment proposed by this resolution  
6 shall be submitted to the people for their approval or  
7 rejection at the next general election or at any special  
8 election prior to that date that may be called for that  
9 purpose.