

1 HOUSE JOINT RESOLUTION 7

2 **55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022**

3 INTRODUCED BY

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE  
12 CONSTITUTION OF NEW MEXICO TO INCREASE A PROPERTY TAX EXEMPTION  
13 FOR HONORABLY DISCHARGED MEMBERS OF THE ARMED FORCES AND THEIR  
14 WIDOWS AND WIDOWERS.  
15

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

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

19 "A. The legislature shall exempt from taxation the  
20 property of each head of the family in the amount of two  
21 thousand dollars (\$2,000).

22 B. The legislature shall [~~also~~] exempt from  
23 taxation the property, including the community or joint  
24 property of [~~husband and wife~~] married individuals, of every  
25 honorably discharged member of the armed forces of the United

.221344.1

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[bracketed material] = delete

1 States and the widow or widower of every such honorably  
2 discharged member of the armed forces of the United States, in  
3 the sum of [~~three thousand dollars (\$3,000) in 2004; three~~  
4 ~~thousand five hundred dollars (\$3,500) in 2005; and~~]:

5 (1) in 2006 and in each year through 2022,  
6 four thousand dollars (\$4,000);

7 (2) in [2006] 2023, ten thousand dollars  
8 (\$10,000); and

9 (3) in 2024 and each subsequent year,  
10 [Provided, that] the amount provided in Paragraph (2) of this  
11 subsection, adjusted for inflation.

12 C. In every case where exemption is claimed on the  
13 ground of the claimant's having served with the armed forces of  
14 the United States [~~as aforesaid~~] pursuant to Subsection B of  
15 this section, the burden of proving actual and bona fide  
16 ownership of such property upon which exemption is claimed  
17 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 that may be called for that  
22 purpose.