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HOUSE JOINT RESOLUTION 9

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

INTRODUCED BY

DELORES C. WRIGHT

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE  
CONSTITUTION OF NEW MEXICO TO EXEMPT FROM PROPERTY TAXATION  
PROPERTY THAT IS OWNED AND OCCUPIED BY A VETERAN WHO HAS A  
PERMANENT AND TOTAL SERVICE-CONNECTED DISABILITY AND THAT HAS  
BEEN SPECIALLY ADAPTED TO THE VETERAN'S DISABILITY.

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 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)].~~]

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1           B. The legislature shall also exempt from taxation  
2 the property, including the community or joint property of  
3 husband and wife, of every honorably discharged member of the  
4 armed forces of the United States who served in such armed  
5 forces during any period in which they were or are engaged in  
6 armed conflict under orders of the president of the United  
7 States, and the widow or widower of every such honorably  
8 discharged member of the armed forces of the United States, in  
9 the sum of two thousand dollars (\$2,000); provided that in  
10 every case where exemption is claimed on the ground of the  
11 claimant's having served with the armed forces of the United  
12 States as aforesaid, the burden of proving actual and bona  
13 fide ownership of such property upon which exemption is  
14 claimed shall be upon the claimant.

15           C. The legislature shall exempt from taxation the  
16 property, including the community or joint property of husband  
17 and wife, of every veteran of the armed forces of the United  
18 States who has been determined pursuant to federal law to have  
19 a permanent and total service-connected disability, if the  
20 veteran occupies the property as his principal place of  
21 residence and has specially adapted the residence to his  
22 disability using a grant for specially adapted housing granted  
23 to the veteran by the federal government based on his  
24 permanent and total disability. The legislature shall also  
25 provide this exemption from taxation for property owned by the

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1 widow or widower of a veteran who was eligible for the  
2 exemption provided in this subsection, if the widow or widower  
3 continues to occupy the specially adapted property as his  
4 principal place of residence. The burden of proving  
5 eligibility for the exemption in this subsection is on the  
6 person claiming the exemption. "

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

1 FORTY-THIRD LEGISLATURE  
2 SECOND SESSION, 1998  
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6 January 30, 1998  
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9 Mr. Speaker:  
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11 Your RULES AND ORDER OF BUSINESS COMMITTEE, to  
12 whom has been referred  
13

14  
15 HOUSE JOINT RESOLUTION 9  
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17 has had it under consideration and finds same to be GERMANE  
18 in accordance with constitutional provisions.  
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21 Respectfully submitted,  
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R. David Pederson, Chairman

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 10 For 0 Against

Yes: 10

Excused: Hobbs, Nicely, Ryan, Sanchez, Williams, S.M

Absent: None

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2 SECOND SESSION, 1998

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