HOUSE JOINT RESOLUTION

56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023

INTRODUCED BY

FOR THE MILITARY AND VETERANS' AFFAIRS COMMITTEE

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 15 OF THE
CONSTITUTION OF NEW MEXICO TO EXTEND A PROPERTY TAX EXEMPTION,
CURRENTLY ONLY ALLOWED FOR ONE HUNDRED PERCENT DISABLED
VETERANS AND THEIR WIDOWS AND WIDOWERS, TO VETERANS WITH LESS
THAN A ONE HUNDRED PERCENT DISABILITY AND THEIR WIDOWS AND
WIDOWERS AND BASING THE AMOUNT OF THE EXEMPTION ON A VETERAN'S
FEDERAL DISABILITY RATING.

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

SECTION 1. It is proposed to amend Article 8, Section 15
of the constitution of New Mexico to read:

"A. The legislature shall exempt from taxation the
property, including the community or joint property of [husband
and wife] married individuals, of every veteran of the armed
forces of the United States who has been determined pursuant to

.223334.1

1   federal law to have a [one hundred percent] permanent [and

2   total] service-connected disability, if the veteran occupies

3   the property as [his] the veteran's principal place of

4   residence. The amount of the exemption shall be in a

5   percentage equal to the percentage of the veteran's disability

6   rating determined pursuant to federal law.

7   B. The legislature shall [also] provide [this] the

8   same amount of exemption from taxation for property owned by

9   the widow or widower of a veteran who was eligible for the

10   exemption provided in this section, if the widow or widower

11   continues to occupy the property as [his] the widow's or

12   widower's principal place of residence.

13   C. The burden of proving eligibility for the

14   [exemption] exemptions provided in this section is on the

15   person claiming the exemption."

16   SECTION 2. The amendment proposed by this resolution

17   shall be submitted to the people for their approval or

18   rejection at the next general election or at any special

19   election prior to that date that may be called for that

20   purpose.

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.223334.1