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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 5 OF THE  
CONSTITUTION OF NEW MEXICO TO INCREASE A PROPERTY TAX EXEMPTION  
FOR HONORABLY DISCHARGED MEMBERS OF THE ARMED FORCES AND THEIR  
WIDOWS AND WIDOWERS.

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).

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

.223335.1

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

underscoring material = new  
[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 2023,  
6 four thousand dollars (\$4,000);

7 (2) in [2006] 2024, ten thousand dollars  
8 (\$10,000); and

9 (3) in 2025 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.