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HOUSE JOINT RESOLUTION 6  
**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,  
2000**

INTRODUCED BY  
Debbie A. Rodella

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

A JOINT RESOLUTION  
PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE  
CONSTITUTION OF NEW MEXICO TO PHASE IN AN ADDITIONAL  
EXEMPTION FROM PROPERTY TAXATION OF TEN THOUSAND DOLLARS  
(\$10,000) OF PROPERTY OF HONORABLY DISCHARGED VETERANS WHO  
SERVED IN THE UNITED STATES ARMED FORCES DURING AN ARMED  
CONFLICT.

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:

"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)].~~ The legislature shall

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

1 also exempt from taxation the property, including the  
2 community or joint property of husband and wife, of every  
3 honorably discharged member of the armed forces of the United  
4 States who served in such armed forces during any period in  
5 which they were or are engaged in armed conflict under orders  
6 of the president of the United States, and the widow or  
7 widower of every such honorably discharged member of the  
8 armed forces of the United States, in the sum of two thousand  
9 dollars (\$2,000) in tax years prior to 2001; four thousand  
10 dollars (\$4,000) in 2001; six thousand dollars (\$6,000) in  
11 2002; eight thousand dollars (\$8,000) in 2003; ten thousand  
12 dollars (\$10,000) in 2004; and twelve thousand dollars  
13 (\$12,000) in 2005 and each subsequent year. Provided, that  
14 in every case where exemption is claimed on the ground of the  
15 claimant's having served with the armed forces of the United  
16 States as aforesaid, the burden of proving actual and bona  
17 fide ownership of such property upon which exemption is  
18 claimed, shall be upon the claimant."

19 Section 2. The amendment proposed by this resolution  
20 shall be submitted to the people for their approval or  
21 rejection at the next general election or at any special  
22 election prior to that date which may be called for that  
23 purpose.