

1 HOUSE JOINT RESOLUTION 26

2 46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

3 INTRODUCED BY

4 Joe Thompson

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 3 OF THE  
12 CONSTITUTION OF NEW MEXICO TO EXEMPT FROM PROPERTY TAXATION THE  
13 PROPERTY OF CERTAIN NONPROFIT FRATERNAL AND VETERANS'  
14 ORGANIZATIONS.

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

17 Section 1. It is proposed to amend Article 8, Section 3  
18 of the constitution of New Mexico to read:

19 "A. The property of the United States, the state  
20 and all counties, towns, cities and school districts and other  
21 municipal corporations, public libraries, community ditches and  
22 all laterals thereof, all church property not used for  
23 commercial purposes, all property used for educational or  
24 charitable purposes, all cemeteries not used or held for  
25 private or corporate profit and all bonds of the state of New

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1 Mexico, and of the counties, municipalities and districts  
2 thereof shall be exempt from taxation. Provided, however, that  
3 any property acquired by public libraries, community ditches  
4 and all laterals thereof, property acquired by churches,  
5 property acquired and used for educational or charitable  
6 purposes, and property acquired by cemeteries not used or held  
7 for private, or corporate profit, and property acquired by the  
8 Indian service and property acquired by the United States  
9 government or by the state of New Mexico by outright purchase  
10 or trade, where such property was, prior to such transfer,  
11 subject to the lien of any tax or assessment for the principal  
12 or interest of any bonded indebtedness shall not be exempt from  
13 such lien, nor from the payment of such taxes or assessments.

14 B. Also exempt from taxation is the property of  
15 fraternal societies, orders or associations granted an  
16 exemption from federal income taxation pursuant to Section  
17 501(c)(8) or (10) of the Internal Revenue Code of 1986, as  
18 amended, and the property of veterans' posts, organizations,  
19 auxiliary units or societies of such posts or organizations or  
20 other associations of past or present members of the armed  
21 forces of the United States that have been granted an exemption  
22 from the federal income taxation pursuant to Section 501(c)(19)  
23 or (23) of the Internal Revenue Code of 1986, as amended.

24 C. Exemptions of personal property from ad valorem  
25 taxation may be provided by law if approved by a three-fourths

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1 majority vote of all the members elected to each house of the  
2 legislature. "

3 Section 2. The amendment proposed by this resolution  
4 shall be submitted to the people for their approval or  
5 rejection at the next general election or at any special  
6 election prior to that date that may be called for that  
7 purpose.

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