

1 SENATE JOINT RESOLUTION 15

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

3 INTRODUCED BY

4 Manny M. Aragon

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
12 CONSTITUTION OF NEW MEXICO TO PROVIDE THAT THE PROPERTY TAX
13 EXEMPTION FOR VETERANS INCLUDES VETERANS WHO COMMENCED THEIR
14 MILITARY SERVICE AS NEW MEXICO RESIDENTS.

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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 5
18 of the constitution of New Mexico to read:

19 "A. The legislature shall exempt from taxation the
20 property of each head of the family to the amount of two
21 thousand dollars (\$2,000).

22 B. The legislature shall [~~also~~] exempt from
23 taxation the property, including the community or joint
24 property of husband and wife, of [~~every~~] an honorably
25 discharged member of the armed forces of the United States:

. 144347. 1

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 (1) who served in such armed forces during any
2 period in which they were or are engaged in armed conflict
3 under orders of the president of the United States, and the
4 widow or widower of every such honorably discharged member of
5 the armed forces of the United States [~~in the sum of~~]; and

6 (2) who served during any period and was a
7 resident of New Mexico at the original time of entry into the
8 armed forces from New Mexico.

9 C. The amount of the exemption granted in
10 Subsection B of this section is as follows:

11 (1) two thousand dollars (\$2,000) in tax years
12 prior to 2003;

13 (2) two thousand five hundred dollars (\$2,500)
14 in 2003;

15 (3) three thousand dollars (\$3,000) in 2004;

16 (4) three thousand five hundred dollars
17 (\$3,500) in 2005; and

18 (5) four thousand dollars (\$4,000) in 2006 and
19 each subsequent year. [~~Provided, that in every case where~~]

20 D. When an exemption is claimed on the ground of
21 the claimant's having served with the armed forces of the
22 United States [as aforesaid], the burden of proving actual and
23 bona fide ownership of [such] the property upon which exemption
24 is claimed shall be upon the claimant."

25 Section 2. The amendment proposed by this resolution

1 shall be submitted to the people for their approval or
2 rejection at the next general election or at any special
3 election prior to that date that may be called for that
4 purpose.

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