

1 HOUSE JOINT RESOLUTION 2

2 **54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

3 INTRODUCED BY

4 Miguel P. Garcia

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8 OF THE CONSTITUTION OF NEW  
12 MEXICO TO REQUIRE AN EXEMPTION FROM PROPERTY TAXATION FOR A  
13 PERSON SEVENTY-FIVE YEARS OF AGE OR OLDER WHO HAS AN ANNUAL  
14 HOUSEHOLD INCOME OF FIFTEEN THOUSAND DOLLARS (\$15,000) OR LESS,  
15 ADJUSTED ANNUALLY FOR INFLATION.

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

18 SECTION 1. It is proposed to amend Article 8 of the  
19 constitution of New Mexico by adding a new section to read:

20 "A. The legislature shall exempt from taxation the  
21 residential property, including the community or joint property  
22 of married individuals, of a person who is seventy-five years  
23 of age or older, who occupies the property as the person's  
24 principal place of residence and who has an annual household  
25 income of fifteen thousand dollars (\$15,000) or less, adjusted

.211696.2

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

1 annually for inflation.

2 B. The burden of proving eligibility for the  
3 exemption provided by this section is on the person claiming  
4 the exemption."

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