HOUSE JOINT RESOLUTION 9

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

INTRODUCED BY

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A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8 OF THE CONSTITUTION OF NEW MEXICO TO REQUIRE THE LEGISLATURE TO PROVIDE BY LAW AN EXEMPTION FROM PROPERTY TAXATION FOR AN UNMARRIED SURVIVING SPOUSE OF A FIRST RESPONDER WHO DIED IN THE LINE OF DUTY.

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

- **SECTION 1.** It is proposed to amend Article 8 of the constitution of New Mexico by adding a new section to read:
- "A. The legislature shall provide by law an exemption from taxation the residential property of an unmarried surviving spouse of a first responder who died in the line of duty while performing hazardous or dangerous activities for the benefit of the public.
- B. The burden of proving eligibility for the exemption provided by this section is on the person claiming .212828.1

the exemption."

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

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