SENATE JOINT RESOLUTION 16

55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021

INTRODUCED BY

Harold Pope, Jr.

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 15 OF THE
CONSTITUTION OF NEW MEXICO TO EXTEND A PROPERTY TAX EXEMPTION,
CURRENTLY ONLY ALLOWED FOR ONE HUNDRED PERCENT DISABLED
VETERANS AND THEIR WIDOWS AND WIDOWERS, TO VETERANS WITH LESS
THAN A ONE HUNDRED PERCENT DISABILITY AND THEIR WIDOWS AND
WIDOWERS AND BASING THE AMOUNT OF THE EXEMPTION ON A VETERAN'S
FEDERAL DISABILITY RATING.

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

SECTION 1. It is proposed to amend Article 8, Section 15 of the constitution of New Mexico to read:

"A. The legislature shall exempt from taxation the property, including the community or joint property of [husband and wife] married individuals, of every veteran of the armed forces of the United States who has been determined pursuant to .218756.1
federal law to have a [one hundred percent] permanent [and
total] service-connected disability, if the veteran occupies
the property as [his] the veteran's principal place of
residence.  The amount of the exemption shall be in a
percentage equal to the percentage of the veteran's disability
rating determined pursuant to federal law.

B. The legislature shall [also] provide [this] the
same amount of exemption from taxation for property owned by
the widow or widower of a veteran who was eligible for the
exemption provided in this section, if the widow or widower
continues to occupy the property as [his] the widow's or
widower's principal place of residence.

C. The burden of proving eligibility for the
[exemption] exemptions provided in this section is on the
person claiming the exemption."

SECTION 2. The amendment proposed by this resolution
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.