

HOUSE JOINT RESOLUTION 3

44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2000

INTRODUCED BY

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A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 15 OF THE
CONSTITUTION OF NEW MEXICO TO EXEMPT FROM PROPERTY TAXATION
THE PRINCIPAL PLACE OF RESIDENCE OCCUPIED BY A VETERAN OF THE
ARMED FORCES OF THE UNITED STATES OF AMERICA WHO HAS A
PERMANENT AND TOTAL SERVICE-CONNECTED DISABILITY.

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:

"The legislature shall exempt from taxation the
property, including the community or joint property of
husband and wife, of every veteran of the armed forces of the
United States who has been determined pursuant to federal law
to have a permanent and total service-connected disability,
if the veteran occupies the property as his principal place
of residence [~~and has specially adapted the residence to his
disability using a grant for specially adapted housing~~

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

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

1 ~~granted to the veteran by the federal government based on his~~
2 ~~permanent and total disability~~]. The legislature shall also
3 provide this exemption from taxation for property owned by
4 the widow or widower of a veteran who was eligible for the
5 exemption provided in this section, if the widow or widower
6 continues to occupy the [~~specially adapted~~] property as his
7 principal place of residence. The burden of proving
8 eligibility for the exemption in this section is on the
9 person claiming the exemption."

10 Section 2. The amendment proposed by this resolution
11 shall be submitted to the people for their approval or
12 rejection at the next general election or at any special
13 election prior to that date which may be called for that
14 purpose.