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**HOUSE JOINT RESOLUTION 22**

**45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002**

**INTRODUCED BY**

**George J. Hanosh**

**A JOINT RESOLUTION**

**PROPOSING AMENDMENTS TO ARTICLE 8, SECTIONS 5 AND 15 OF THE  
CONSTITUTION OF NEW MEXICO TO ENTIRELY EXEMPT FROM TAXATION  
THE PROPERTY OF HONORABLY DISCHARGED VETERANS.**

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

**Section 1. It is proposed to amend Article 8, Section 5  
of the constitution of New Mexico to read:**

**"The legislature shall exempt from taxation the property  
of each head of the family to the amount of two thousand  
dollars (\$2,000) as follows: in 1989, the legislature shall  
exempt from taxation eight hundred dollars (\$800), in 1991,  
one thousand four hundred dollars (\$1,400) and beginning in  
1993, two thousand dollars (\$2,000). ~~[The legislature shall  
also exempt from taxation the property, including the  
community or joint property of husband and wife, of every~~**

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

underscored material = new  
[bracketed material] = delete

1 ~~honorably discharged member of the armed forces of the United~~  
2 ~~States who served in such armed forces during any period in~~  
3 ~~which they were or are engaged in armed conflict under orders~~  
4 ~~of the president of the United States, and the widow or~~  
5 ~~widower of every such honorably discharged member of the armed~~  
6 ~~forces of the United States, in the sum of two thousand~~  
7 ~~dollars (\$2,000). Provided, that in every case where~~  
8 ~~exemption is claimed on the ground of the claimant's having~~  
9 ~~served with the armed forces of the United States as~~  
10 ~~aforsaid, the burden of proving actual and bona fide~~  
11 ~~ownership of such property upon which exemption is claimed,~~  
12 ~~shall be upon the claimant.]"~~

13 Section 2. It is proposed to amend Article 8, Section 15  
14 of the constitution of New Mexico to read:

15 "The legislature shall entirely exempt from taxation the  
16 property, including the community or joint property of husband  
17 and wife, of every veteran of the armed forces of the United  
18 States who has been [~~determined pursuant to federal law to~~  
19 ~~have a permanent and total service-connected disability~~]  
20 honorably discharged, if the veteran occupies the property as  
21 his principal place of residence [~~and has specially adapted~~  
22 ~~the residence to his disability using a grant for specially~~  
23 ~~adapted housing granted to the veteran by the federal~~  
24 ~~government based on his permanent and total disability~~]. The  
25 legislature shall also provide this exemption from taxation

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underscored material = new  
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1 for property owned by the widow or widower of a veteran who  
2 was eligible for the exemption provided in this section, if  
3 the widow or widower continues to occupy the [~~specially~~  
4 ~~adapted~~] property as his principal place of residence. The  
5 burden of proving eligibility for the exemption in this  
6 section is on the person claiming the exemption. "

7 Section 3. Constitutional Amendments No. 1 and 5  
8 proposed by the first regular session of the forty-fifth  
9 legislature are withdrawn from submission to the people, and  
10 the secretary of state is directed not to place those  
11 proposals on the ballot.

12 Section 4. The amendment proposed by this resolution  
13 shall be submitted to the people for their approval or  
14 rejection at the next general election or at any special  
15 election prior to that date that may be called for that  
16 purpose.