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**HOUSE JOINT RESOLUTION 2**

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

**INTRODUCED BY**

**Kandy Cordova**

**A JOINT RESOLUTION**

**PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE  
CONSTITUTION OF NEW MEXICO TO APPLY THE EXEMPTION FROM  
PROPERTY TAXATION TO ALL HONORABLY DISCHARGED VETERANS AND TO  
PHASE IN AN ADDITIONAL EXEMPTION OF TWO THOUSAND DOLLARS  
(\$2,000).**

**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]~~ in 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**

underscored material = new  
[bracketed material] = delete

underscored material = new  
[bracketed material] = delete

1 also exempt from taxation the property, including the  
2 community or joint property of husband and wife, of every  
3 honorably discharged member of the armed forces of the United  
4 States [~~who served in such armed forces during any period in~~  
5 ~~which they were or are engaged in armed conflict under orders~~  
6 ~~of the president of the United States]~~ and the widow or  
7 widower of every such honorably discharged member of the armed  
8 forces of the United States, in the sum of two thousand  
9 dollars (\$2,000) in tax years prior to 2003; two thousand five  
10 hundred dollars (\$2,500) in 2003; three thousand dollars  
11 (\$3,000) in 2004; three thousand five hundred dollars (\$3,500)  
12 in 2005; and four thousand dollars (\$4,000) in 2006 and each  
13 subsequent year. Provided, that in every case where exemption  
14 is claimed on the ground of the claimant's having served with  
15 the armed forces of the United States as aforesaid, the burden  
16 of proving actual and bona fide ownership of such property  
17 upon which exemption is claimed, shall be upon the claimant."

18 Section 2. Constitutional Amendment No. 1 proposed by  
19 the first regular session of the forty-fifth legislature is  
20 withdrawn from submission to the people, and the secretary of  
21 state is directed not to place that proposal on the ballot.

22 Section 3. The amendment proposed by Section 1 of this  
23 resolution shall be submitted to the people for their approval  
24 or rejection at the next general election or at any special  
25 election prior to that date that may be called for that purpose.