

HOUSE JOINT RESOLUTION 10

56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023

INTRODUCED BY

Cynthia Borrego

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
CONSTITUTION OF NEW MEXICO TO INCREASE A PROPERTY TAX EXEMPTION
FOR HONORABLY DISCHARGED MEMBERS OF THE ARMED FORCES AND THEIR
WIDOWS AND WIDOWERS.

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:

"A. The legislature shall exempt from taxation the
property of each head of the family in the amount of two
thousand dollars (\$2,000).

B. The legislature shall [~~also~~] exempt from
taxation the property, including the community or joint
property of [~~husband and wife~~] married individuals, of every
honorably discharged member of the armed forces of the United

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underscoring material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 States and the widow or widower of every such honorably
2 discharged member of the armed forces of the United States, in
3 the sum of [~~three thousand dollars (\$3,000) in 2004; three~~
4 ~~thousand five hundred dollars (\$3,500) in 2005; and~~]:

5 (1) in 2006 and in each year through 2023,
6 four thousand dollars (\$4,000); and

7 (2) in [2006 and each subsequent year.
8 ~~Provided, that] 2024, five thousand dollars (\$5,000).~~

9 C. In every case where exemption is claimed on the
10 ground of the claimant's having served with the armed forces of
11 the United States [~~as aforesaid~~] pursuant to Subsection B of
12 this section, the burden of proving actual and bona fide
13 ownership of such property upon which exemption is claimed
14 shall be upon the claimant."

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