

HOUSE JOINT RESOLUTION 11

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

INTRODUCED BY

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A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
CONSTITUTION OF NEW MEXICO TO PROVIDE A PROPERTY TAX EXEMPTION
FOR CERTIFIED, FULL-TIME STATE AND LOCAL FIREFIGHTERS.

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
States and the widow or widower of every such honorably

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underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 discharged member of the armed forces of the United States, in
2 the sum of [~~three thousand dollars (\$3,000) in 2004; three~~
3 ~~thousand five hundred dollars (\$3,500) in 2005; and]~~ four
4 thousand dollars (\$4,000) [~~in 2006 and each subsequent year~~].
5 Provided, that in every case where exemption is claimed on the
6 ground of the claimant's having served with the armed forces of
7 the United States as aforesaid, the burden of proving actual
8 and bona fide ownership of such property upon which exemption
9 is claimed, shall be upon the claimant.

10 C. The legislature shall exempt from taxation the
11 property of certified state and local firefighters who are
12 employed full time by the state or a local government in the
13 amount of five thousand dollars (\$5,000)."

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