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## SENATE JOINT RESOLUTION 2

46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004 INTRODUCED BY

Richard M. Romero

## A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8 OF THE CONSTITUTION OF NEW MEXICO TO ESTABLISH A PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS, FIREFIGHTERS AND EMERGENCY AND RESCUE PERSONNEL KILLED IN THE LINE OF DUTY.

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

Section 1. It is proposed to amend Article 8 of the constitution of New Mexico by adding a new Section 16 to read:

"The legislature shall exempt from taxation the property of the surviving spouse of a police officer, firefighter or emergency or rescue worker killed in the line of duty if the surviving spouse occupies the property as a principal place of The burden of proving eligibility for the exemption in this section is on the person claiming the exemption."

The amendment proposed by this resolution Section 2. . 149006. 1

shall be submitted to the people for their approval or rejection at the next general election or at any special election prior to that date that may be called for that purpose.

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