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HOUSE JOINT RESOLUTION 1

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

Elias Barela

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
CONSTITUTION OF NEW MEXICO TO PROVIDE FOR PROPERTY TAX
EXEMPTION FOR VETERANS OF THE NATIONAL GUARD.

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). The legislature shall also exempt
from taxation the property, including the community or joint
property of husband and wife, of every honorably discharged
member of the armed forces of the United States and the widow
or widower of every such honorably discharged member of the
armed forces of the United States, in the sum of three thousand

.171530.1

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

9 B. As used in Subsection A of this section, "member
10 of the armed forces of the United States" includes a member of
11 the national guard who is honorably discharged, unless the
12 person received a discharge for misconduct."

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