

SENATE JOINT RESOLUTION 16

55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021

INTRODUCED BY

Harold Pope, Jr.

This document may incorporate amendments proposed by a committee, but not yet adopted, as well as amendments that have been adopted during the current legislative session. The document is a tool to show amendments in context and cannot be used for the purpose of adding amendments to legislation.

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 15 OF THE CONSTITUTION OF NEW MEXICO TO EXTEND A PROPERTY TAX EXEMPTION, CURRENTLY ONLY ALLOWED FOR ONE HUNDRED PERCENT DISABLED VETERANS AND THEIR WIDOWS AND WIDOWERS, TO VETERANS WITH SRC→~~LESS THAN A ONE HUNDRED PERCENT~~←SRC SRC→**SIXTY PERCENT OR GREATER**←SRC DISABILITY AND THEIR WIDOWS AND WIDOWERS AND BASING THE AMOUNT OF THE EXEMPTION ON A VETERAN'S FEDERAL DISABILITY RATING.

.218756.1AIC March 2, 2021 (3:30pm)

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

SECTION 1. It is proposed to amend Article 8, Section 15 of the constitution of New Mexico to read:

"A. The legislature shall exempt from taxation the property, including the community or joint property of ~~husband and wife~~ married individuals, of every veteran of the armed forces of the United States who has been determined pursuant to federal law to have a ~~one hundred percent~~ permanent ~~and total~~ SRC→sixty percent or greater←SRC service-connected disability, if the veteran occupies the property as ~~his~~ the veteran's principal place of residence. The amount of the exemption shall be in a percentage equal to the percentage of the veteran's disability rating determined pursuant to federal law.

B. The legislature shall ~~also~~ provide ~~this~~ the same amount of exemption from taxation for property owned by the widow or widower of a veteran who was eligible for the exemption provided in this section, if the widow or widower continues to occupy the SRC→same←SRC property as ~~his~~ the widow's or widower's principal place of residence.

C. The burden of proving eligibility for the ~~exemption~~ exemptions provided in this section is on the person claiming the exemption."

SECTION 2. The amendment proposed by this resolution

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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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