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SENATE JOINT RESOLUTION 13

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

L. SKIP VERNON

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
CONSTITUTION OF NEW MEXICO TO EXEMPT FROM TAXATION THE PROPERTY
OF HONORABLY DISCHARGED VETERANS WITH TOTAL AND PERMANENT
SERVICE-CONNECTED DISABILITIES.

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 to the amount of two
thousand dollars (\$2,000) as follows: in 1989, the legislature
shall exempt from taxation eight hundred dollars (\$800), in
1991, one thousand four hundred dollars (\$1,400) and beginning
in 1993, two thousand dollars (\$2,000).

B. The legislature shall also exempt from taxation

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1 the property, including the community or joint property of
2 husband and wife, of every honorably discharged member of the
3 armed forces of the United States who served in such armed
4 forces during any period in which they were or are engaged in
5 armed conflict under orders of the president of the United
6 States, and the widow or widower of every such honorably
7 discharged member of the armed forces of the United States, in
8 the sum of two thousand dollars (\$2,000). Provided, that in
9 every case where exemption is claimed on the ground of the
10 claimant's having served with the armed forces of the United
11 States as aforesaid, the burden of proving actual and bona fide
12 ownership of such property upon which exemption is claimed,
13 shall be upon the claimant.

14 C. The legislature shall exempt from taxation the
15 property, including the community or joint property of husband
16 and wife, of every honorably discharged member of the armed
17 forces of the United States who is one hundred percent
18 permanently disabled and that disability is service-connected,
19 and the widow or widower of every such person. The burden of
20 proving actual and bona fide ownership of property upon which
21 exemption is claimed under this subsection shall be upon the
22 claimant."

23 Section 2. The amendment proposed by this resolution shall
24 be submitted to the people for their approval or rejection at
25 the next general election or at any special election prior to

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that date which may be called for that purpose.

- 3 -

1 FORTY-THIRD LEGISLATURE
2 FIRST SESSION, 1997
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5 March 17, 1997
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7 Mr. President:
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9 Your WAYS AND MEANS COMMITTEE, to whom has been
10 referred
11

12 SENATE JOINT RESOLUTION 13
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14 has had it under consideration and reports same with
15 recommendation that it DO PASS, and thence referred to the
16 FINANCE COMMITTEE.
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18 Respectfully submitted,
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22 _____
23 Carlos R. Cisneros, Chairman
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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

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Date _____

The roll call vote was 7 For 0 Against

Yes: 7

No: 0

Excused: McSorley, Nava

Absent: None

SJR13WM1

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