

1 HOUSE JOINT RESOLUTION 7

2 **52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

3 INTRODUCED BY

4 Miguel P. Garcia

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8 OF THE CONSTITUTION OF NEW
12 MEXICO TO PROVIDE AN EXEMPTION FROM PROPERTY TAXATION FOR LOW-
13 INCOME PERSONS WHO ARE ONE HUNDRED PERCENT DISABLED.

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

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

18 "The legislature shall exempt from taxation the
19 residential property, including the community or joint property
20 of married individuals, of a one-hundred-percent permanently
21 disabled person who occupies the property as the person's
22 principal place of residence and who has a household annual
23 modified gross income of fifteen thousand dollars (\$15,000) or
24 less. The burden of proving eligibility for the exemption in
25 this section is on the person claiming the exemption. Enabling

.198711.1

underscoring material = new
~~[bracketed material] = delete~~

1 legislation for this exemption shall include a provision to
2 index the modified gross income of a person, including income
3 of the person's spouse and dependents, approved to receive the
4 exemption set forth in this section to account for inflation
5 and shall have an effective date of January 1 of the year
6 following the legislative session in which it is enacted."

7 SECTION 2. The amendment proposed by this resolution
8 shall be submitted to the people for their approval or
9 rejection at the next general election or at any special
10 election prior to that date that may be called for that
11 purpose.