

1 HOUSE JOINT RESOLUTION 7

2 **49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010**

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 property,  
19 including the community or joint property of a husband and  
20 wife, of a one-hundred-percent permanently disabled person  
21 whose modified gross income is fifteen thousand dollars  
22 (\$15,000) or less if the person occupies the property as that  
23 person's principal place of residence. The burden of proving  
24 eligibility for the exemption in this section is on the person  
25 claiming the exemption. Enabling legislation for this

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1 exemption shall include a provision to index the modified gross  
2 income of a person, including income of the person's spouse and  
3 dependents, approved to receive the exemption set forth in this  
4 section to account for inflation."

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