

HOUSE JOINT RESOLUTION 9

50TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2012

INTRODUCED BY

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A JOINT RESOLUTION

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

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

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

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

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