

HOUSE JOINT RESOLUTION 13

50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011

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

.183614.1

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

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.