

1 HOUSE JOINT RESOLUTION 6

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
13 PERSONS OVER SEVENTY-FIVE YEARS OF AGE WHOSE ANNUAL INCOMES ARE
14 UNDER FIFTEEN THOUSAND DOLLARS (\$15,000).

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

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

19 "The legislature shall exempt from taxation the property,
20 including the community or joint property of a husband and
21 wife, of a person who is seventy-five years of age or older and
22 whose annual modified gross income is fifteen thousand dollars
23 (\$15,000) or less, if the person occupies the property as that
24 person's principal place of residence. The burden of proving
25 eligibility for the exemption provided in this section is on

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underscored material = new
[bracketed material] = delete

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

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