

## **Opinion No. 58-94**

May 5, 1958

**BY:** OPINION OF FRED M. STANDLEY, Attorney General Hilton A. Dickson, Jr.,  
Assistant Attorney General

**TO:** Manuel A. Armijo, Director, New Mexico Veterans' Service Commission, P. O. Box  
1723, Santa Fe, New Mexico

### **QUESTION**

#### QUESTION

Your opinion is respectfully requested as to whether or not a claimant is entitled to New Mexico State Veterans Tax Exemption Benefits by reason of his participation in the "Students Army Training Corps" during World War I.

#### CONCLUSION

No.

### **OPINION**

#### ANALYSIS

Article VIII, Section 5, New Mexico Constitution, provides in part that:

"The legislature may exempt from taxation property of each head of the family to the amount of two hundred dollars (\$ 200) and the property, including the community or joint property of husband and wife, of every honorably discharged member of the armed forces of the United States who served in such armed forces during any period in which they were or are engaged in armed conflict under orders of the President of the United States, and the widow of every such honorably discharged member of the armed forces of the United States, in the sum of two thousand dollars (\$ 2,000). . . ."

and by Section 72-1-11, p.s., the veteran eligible for the considered exemption is defined as follows:

"'Soldier' shall include every honorably discharged member, of either sex, of the armed forces, who served in the armed forces of the United States for ninety (90) days at any time during any period in which the military forces are engaged in armed conflict under orders of the president of the United States and shall include persons of either sex as such honorably discharged members of the armed forces."

In view of the foregoing, it now becomes necessary to determine the service status of a person who was a trainee in the "Student Army Training Corps."

Chapter 157, Title II, § 202, 43 Stat. 122, approved May 19, 1924, in designating persons to whom service credit will not be given, specifies:

"(c) Any civilian officer or employee of any branch of the military or naval forces, contract surgeon, cadet, of the United States Military Academy, midshipman, cadet or cadet engineer of the Coast Guard, member of the Reserve Officers' Training Corps, member of the Students' Army Training Corps (except an enlisted man detailed thereto), . . ."

Further, there is evidence from the letter accompanying your request that there was actually no enlistment on the part of the individual filing for an exemption, until after his "student" training had ended. Also, the dates of service reflected by the referred to discharge, do not indicate service during the period served in the "Students' Army Training Corps."

Accordingly, it is our opinion that participation in training in the aforesaid Corps does not qualify a person for the tax exemption considered.