

**Opinion No. 23-3688**

April 2, 1923

**BY:** JOHN W. ARMSTRONG, Assistant Attorney General

**TO:** Requested by: Hon. Byron O. Beall, Secretary, State Tax Commission, Santa Fe, New Mexico.

**Soldier is Entitled to Exemption Whether or not He Was a Resident at Time of Enlistment.**

**OPINION**

{\*37} We quote your inquiry as follows:

"We would like to know if the \$ 2,000.00 exemption to soldiers should be allowed in case a soldier was not a resident of New Mexico at the time of enlistment. We would also like to find out whether the exemption should be allowed the G. A. R. Veterans who have been residents of New Mexico for years after the war but not residents before the war."

Under the Act of the Sixth Legislature relating to tax exemptions to soldiers approved March 12, 1923, all soldiers, now residents of New Mexico, are entitled to the exemption whether or not they were residents at the time of enlistment. This will include G. A. R. Veterans.