

Opinion No. 25-3841

July 1, 1925

BY: JAMES N. BUJAC, Assistant Attorney General

TO: Requested by: Hon. J.E. Owens, Chief Tax Commissioner, June 30, 1925, Santa Fe, New Mexico.

Widows of Texas Ranger Who Fought in the Indian Wars is not Entitled to Soldier's Tax Exemption.

OPINION

Your request is as follows:

"We are in receipt of a request from J. L. Lawson of Alamogordo in behalf of the County Treasurer of Otero County. It would seem that the widow of a Texas-Ranger Soldier, who fought in the Indian Wars and who is a tax payer in Otero, has applied for exemption of taxes.

Will you please advise this office whether such exemption can be allowed."

Section 1, Chapter 130, Session Laws of 1923, provides:

"'Soldier' shall mean every honorably discharged soldier, sailor, marine and army nurse resident of New Mexico and who served in the armed forces of the United States for thirty days or more at any time in which the United States was officially engaged in any war, including resident unmarried widows of such soldiers, sailors, and marines."

As the soldier in question was not in the "armed forces of the United States" and also since the United States was not "officially engaged in any war" the widow of a Texas-Ranger soldier who fought in the Indian Wars is not entitled to the exemption.