

**Opinion No. [29-116]**

June 14, 1929

**BY:** M. A. OTERO, JR., Attorney General

**TO:** Col. Chas. A. Reynolds, Division Commander, United Spanish War Veterans, Whiting Building, Albuquerque, New Mexico.

TAXATION -- Soldiers Exemption -- to what wars applicable.

**OPINION**

I am in receipt of your favor of the 10th inst. requesting an opinion as to the proper construction to be placed on that portion of section 1 of chapter 130 of the Laws of 1923 (the ex-service men's tax exemption law) wherein it states that the word "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." You desire to know just what is meant by the words quoted above.

In reply thereto will state that I have made inquiry and have ascertained that the War Department at Washington released a memorandum on this proposition giving a list of all wars engaged in by the United States since 1897, as recognized by the government. This said list reads as follows:

**BEGAN ENDED**

Spanish American War April 21, 1898 April 11, 1899

Philippine Insurrection April 11, 1899 July 4, 1902

(With the exception of hostilities in the Moro Province which terminated June 15, 1903)

Boxer Rebellion June 20, 1900 May 12, 1901

Cuban Pacification October 6, 1906 April 1, 1909

Nicaraguan Campaign August 28, 1912 November 2, 1913

Vera Cruz Expedition April 21, 1914 November 26, 1914

Punitive Expedition in Mexico March 10, 1916 February 5, 1917

World War April 6, 1917 July 2, 1921

To the foregoing should be added the Civil War and all of the various Indian wars in which the country has been engaged. It would, therefore, seem that any ex-service man, resident of New Mexico, or the unmarried widow of any such, who actually served in the armed forces of the United States for thirty days or more during the time in which the country was engaged in any of the foregoing wars is undoubtedly entitled to the tax exemption provided for by the said chapter 130 of the Laws of 1923.

You will note from the foregoing list that the Punitive Expedition into Old Mexico in 1916 is recognized as a war in this connection. It is well to recall that the First New Mexico Infantry, N.M. N. G. was officially attached to the said Punitive Expedition and consequently members of that regiment, who served for thirty days or more therein, are entitled to the exemption, but it would seem that members of the National Guard from other states, whose outfits were simply engaged in border patrol service, and were not officially assigned to the Punitive Expedition, as was the case with the New Mexico National Guard, are not entitled to the said exemption.

Trusting that the foregoing will clarify this matter, I am