

Opinion No. 39-3134

May 12, 1939

BY: FILO M. SEDILLO, Attorney General

TO: Mr. M. E. Noble, District Attorney, Fourth Judicial District, Las Vegas, New Mexico.

{*48} Your letter of May 10, 1939, sets forth certain facts regarding residence of a World War Veteran and calls for an interpretation of Section 1, Chapter 44, Laws of 1933, the proviso in this section reads as follows:

"Provided, however, that such exemption from taxation shall not be permitted to be claimed by nor allowed to any soldier who has not, prior to January 1, 1934, acquired residence in the State of New Mexico."

Under the facts submitted you state that Mr. Irvin Kimbrel enlisted in the army from New Mexico in 1917, served for about two months in the army camp at Albuquerque, and served until 1919, when he was discharged in this state. You further state that Mr. Kimbrel had been a resident of New Mexico since 1904 and that soon after being discharged from the army he {*49} left this state and went to Oklahoma where he remained until 1938, at which time he came back to the State of New Mexico.

It is my opinion that under the facts submitted by you, Mr. Kimbrel would be entitled to claim exemption since a very liberal interpretation can be placed upon the above-mentioned proviso, and I feel that I should construe it so. It is my belief that it was the intent of the legislature to keep outside veterans from coming into New Mexico and taking advantage of this exemption and not to prevent World War Veterans who served from New Mexico from taking advantage of the exemption regardless of the fact that they might have left the state of New Mexico for a number of years after the war only to come back to the state later.