

Opinion No. 48-5122

January 12, 1948

BY: C. C. McCULLOH, Attorney General

TO: Mrs. Lucille Nations Tax Assessor of Quay County Tucumcari, New Mexico

{*125} We are in receipt of your letter of December 30th in which you ask whether veterans who went into service after the termination of hostilities on December 31, 1946 are entitled to tax exemption authorized by Chapter 79 of Laws of 1947 if they served in the armed forces for ninety days.

Chapter 79 defines a soldier as including "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 ninety (90) days at any time in which the United States was officially engaged in any war . . .". I enclose herewith copy of Opinion No. 4799, written by Mr. McCulloh, in which he holds that the United States is still officially engaged in war.

In view of this holding, it is my opinion that soldiers entering the army after termination of hostilities are entitled to the soldiers' exemption if they served for ninety days before the war is officially terminated.

By ROBERT W. WARD,

Asst. Atty. General