

**Opinion No. 57-327**

December 23, 1957

**BY:** OPINION OF FRED M. STANDLEY, Attorney General Hilton A. Dickson, Jr.,  
Assistant Attorney General

**TO:** Manuel A. Armijo, Director, New Mexico Veterans' Service Commission, P. O. Box  
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**QUESTION**

QUESTION

Does a person who has received a "Blue" discharge qualify for the tax exemption provided by § 72-1-13, N.M.S.A, 1953 Compilation?

CONCLUSION

No.

**OPINION**

ANALYSIS

A "Blue" discharge was provided for by AR 615-360, 1942, and is generally defined as a:

"form of discharge formerly given when service was not honest and faithful, when a character rating was 'fair' or 'poor,' or when a dishonorable discharge could not be given." Special Regs. 320-5-1, Dictionary of U.S. Army terms.

The equivalent of the "Blue" discharge today is an Undesirable Discharge, found in AR 635-208, which was held in Attorney General's Opinion No. 57-271 as disqualifying for purposes of the exemption herein considered.

Accordingly, it is our opinion that a person awarded a "Blue" discharge does not qualify for a "Soldier's" exemption.