

Opinion No. [29-119]

February 26, 1929

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

TO: Mr. M. B. Cater, Box A, Des Moines, New Mexico.

TAXATION -- Soldiers' exemptions.

OPINION

I have your favor of the 22nd inst, asking me whether or not exsoldiers are still entitled to tax exemption on personal property up to the amount of \$ 2,000.00, and also whether or not the State Tax Commission has power to rule that tax exemptions are void without a bill being passed by the Legislature repealing such law of tax exemption.

In reply thereto will state that the tax exemption law for exsoldiers is still operating in New Mexico. However, the said law sets forth in great detail just who shall and who shall not be considered eligible to receive the said exemption. If the Tax Commission has declared that certain persons are not entitled to the said exemption, it is probably for the reason that the facts would indicate that the said person or persons did not come within the provisions of the law.

I have no idea what particular case you refer to and in your letter you give me no details whatsoever regarding any ruling by the Tax Commission in any given case. However, the foregoing is the general rule all right.