

June 27, 1945

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Mr. Tom Lowles
County Assessor of
Maricopa County
Phoenix, Arizona

Re: (WAC's Tax Exemption)

Dear Sir:

Reply is hereby made to your letter as follows:

"Will you please advise us if a female member of the armed services who has been honorably discharged, and who can meet the qualifications specified in the law covering World War Veterans, is entitled to exemption.

"We would appreciate an early reply, as July 2nd, is the last day for filing of exemptions."

The Women's Army Corps was created by an act of Congress, July 1, 1943.

Section 1551, Title 50, U.S.C.A., reads in part as follows:

"There is hereby established in the Army of the United States, for the period of the present war and for six months thereafter or for such shorter period as the Congress by concurrent resolution or the President by proclamation shall prescribe, a component to be known as the 'Women's Army Corps'. * * *"

Section 1552 of the same title provides in part as follows:

"* * *All laws and regulations now or hereafter applicable to enlisted men or former enlisted men of the Army of the United States and their dependents and beneficiaries shall, in like cases and except where otherwise expressly provided, be applicable respectively to enlisted personnel and former enlisted personnel of such corps and their dependents and beneficiaries."

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Similar laws were enacted by Congress relating to the female branches of the Navy, Coast Guard and Marine Corps.

From the foregoing federal statutes it is clearly apparent that the Women's Army Corps, popularly known as WAC, is an integral part of the Army of the United States and consequently the members thereof are entitled to all the benefits appertaining to male war veterans under the laws of the state of Arizona.

The Constitution of Arizona, Article 9, Section 2, provides as follows:

"There shall be further exempt from taxation the property of widows, honorably discharged soldiers, sailors, United States marines, members of revenue marine service and army nurses, residents of this state, * * *"

It is noted that our Constitution does not differentiate between male and female in classifying war veterans who are entitled to tax exemption.

Based upon the foregoing authorities, we are of the opinion that discharged members of the Women's Army Corps are entitled to exemption under the Constitution of Arizona, provided they possess the following necessary qualifications:

1. Shall have been residents of the state of Arizona prior to January 1, 1927;
2. Shall have served at least sixty (60) days in the military or naval service during time of war;
3. Shall have an honorable discharge;
4. The property assessment shall not exceed the sum of \$5,000.

Very truly yours,

JOHN L. SULLIVAN
Attorney General

HARRY O. JULIANI
Chief Assistant
Attorney General

HOJ:jn

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