MATTHEW 12:31-32
"Therefore I say to you, every sin and blasphemy will be forgiven men, but the blasphemy against the Spirit will not be forgiven men. Anyone who speaks a word against the Son of Man, it will be forgiven him; but whoever speaks against the Holy Spirit, it will not be forgiven him, either in this age or in the age to come."

Blasphemy comes from two Greek words: 1. “BLATO” means to hurt. 2. “PHEMI” means to hurt.
Thus, Blasphemy means to speak hurt . . . to speak against . . . to speak irreverently . . . impiously . . . to speak evil.

SOME THINGS THE BLASPHEMY OF THE HOLY SPIRIT IS NOT:
1. It is not just simply blasphemy. 1 Timothy 1:19-20
2. It is not the sin of adultery. John 8:1-11; 1 Corinthians 6:9-11
3. It is not murder. Acts 2:23
4. It is not failure to obey the Gospel.

THE CONTEXT OF MATTHEW 12 REVEALS WHAT THE BLASPHEMY AGAINST THE HOLY SPIRIT IS. The blasphemy against the Holy Spirit is calling the Holy Spirit an unclean spirit or attributing to the devil the power and glory that belongs to the holy Spirit.