

IN RE: INHERITANCE TAX: CONSTRUCTION OF WILL: STRANGER  
C ✓ TAXES FIVE PER CENTUM.

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May 26, 1933.



Hon. Thomas A. Walker  
Probate Judge  
Lexington, Missouri

Dear Sir:

This department is in receipt of your letter of May the 24 in which you make the following request:

"I am herewith inclosing you a copy of the Will of Henry Mollenkamp deceased, and would like to have your opinion as to the bequest to Mrs. A. H. Fuhr, is subject to the payment of the Inheritance Tax. Mrs. Fuhr is no kin to deceased, except she was a sister to Mrs. Mollenkamp."

It is the opinion of this office that the bequest to Mrs. Fuhr is subject to Inheritance Tax in the State of Missouri at the rate of five per centum, as provided in Section 572 R. S. Mo. 1929, subdivision 5, as follows:

" Five Per Cent -- Other Rates --

Where the person or persons to whom such property or any beneficial interest therein passes shall be in any other degree of collateral consanguinity than as hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic, association, institution, or corporation, at the rate of five per centum of the clear market value of such property or interest therein."

Respectfully submitted,

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JOHN W. HOFFMAN, JR.

APPROVED:

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ROY MCKITTRICK  
Attorney General