

**IN RE: INHERITANCE TAX : REQUEST FOR FUNERAL EXPENSES OF SISTER-
IN-LAW SUBJECT TO TAX.**

570 Laws 31

June 31, 1933.

FILED

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Mr. Carl R. Morris
Farmers Bank of Trenton
Trenton, Missouri

Dear Mr. Morris:

This Department is in receipt of your letter of June 19 requesting an opinion from this office upon the following state of facts:

"I have been appointed the Appraiser of the Estate of Allie French deceased, for Inheritance Tax. In her will is the following clause; quote 'Thirteenth-Should Mercy Muir, of Edna, Kansas, (who is a sister of my late husband, James A. French) survive me, I direct that the sum of Two hundred fifty Dollars, be reserved and held for the purpose of defraying her funeral expenses at her death'.

"Mercy Muir did survive Mrs. French and is alive to day. Is this \$350.00 just a debt against the Estate or is it an inheritance that will be subject to tax? If subject to tax, what will the rate be? Please advise me soon."

Section 570, Laws of Missouri, 1931
provides:

"A tax shall be and is hereby imposed upon the transfer of any property, real, personal or mixed, or any interest therein or income therefrom, in trust or otherwise, to persons, institutions, associations

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or corporation, not hereinafter
excepted, in the following cases:
When the transfer is by will or
by the intestate laws of this state
from any person dying possessed of
the property while a resident of the
state. *****

Under the facts as stated in your letter, the estate of Mercy Muir is certainly enriched to the extent of Two hundred fifty (\$250.00) Dollars and so is within the provisions of Section 570, cited supra.

Therefore, it is the opinion of this office that the bequest of \$250.00 to Mercy Muir is subject to inheritance tax in the State of Missouri at the rate of five (5) per centum.

Respectfully submitted,

JOHN W. HOFFMAN, JR.
Assistant Attorney General.

APPROVED:

ROY McKITTRICK
Attorney General

JWH/AJ