

INHERITANCE TAX: Method of paying the tax.

4-26
April 24, 1935.



Hon. T. E. Broderick,
Judge of Probate Court,
Pemiscot County,
Caruthersville, Mo.

Dear Sir:

This department is in receipt of your letter of April 18 requesting an opinion as to the following state of facts:

"A question has arisen here as to the proper manner of paying inheritance tax.

Should the entire amount of assessed tax be sent direct to the State Treasurer and should he then send the two and one-half per cent due the Probate Judge, or should these two payments be made separate to the administrator or the heirs - that is, should the two and one-half per cent due the Probate Judge be paid directly to him and the balance of ninety-seven and one-half per cent be remitted to the State Treasurer, or should the whole amount be sent to the State Treasurer and he then remit the 2½ per cent to the Probate Judge of the county in which the proceedings have been had. * * * "

Section 580, R.S. Mo. 1929 provides in part as follows:

"Every sum of money retained by any executor, administrator, or trustee or paid into his hands for any taxes on any property or derived from any source whatever for the

payment of any such taxes shall be paid by him within thirty days thereafter into the state treasury except two and one-half per cent of such tax, which he shall pay to the probate judge for his fees. * * * * "

CONCLUSION

In view of the foregoing, by the plain terms of the statute itself, there is no question but that the executor or administrator paying the inheritance tax due under Article 21, Chapter 1, R.S. Mo. 1929 as amended, should send the fee due the Probate Court direct to said court, and send the balance due the State of Missouri direct to the State Treasurer.

Respectfully submitted,

JOHN W. HOFFMAN, Jr.,
Assistant Attorney General.

APPROVED:

ROY MCKITTRICK,
Attorney General.

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